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A Financial Data Summary and Analysis System for the Farm Supply Firm

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A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM FOR THE FARM SUPPLY FIRM

by

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M.D.K.

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CHAPTER 1

INTRODUCTION TO THE PROBLEM

To acquire and maintain clientele a farm supply firm, large or small, cooperative or privately owned, must provide needed goods and services of appropriate quality at competitive prices. How well this is done depends on the technical and pricing efficiency of the firm. Managerial decisions affect directly the firm's efficiency.

The capable manager knows his firm including his employees, his market including his customers and competitors, and himself. He must plan, organize, direct, and control the activities of the firm so that the objectives of the business, be they profit maximization, service to the customers, growth, or whatever are fulfilled.

Decision making is the job of the manager. The quality of his decisions is based, in part, on the availability of accurate, appropriate information. The accounting reports are an important source of information used by managers to measure performance and facilitate planning.

PROBLEM IDENTIFICATION

One of the major challenges in managing a business is using effectively an adequate set of well developed and maintained accounting records. Poorly designed and/or maintained records will render them useless in control of operations and in longer term planning.

Accounting records can serve several functions. Managers recognize that records are necessary to satisfy the Internal Revenue Service, to

provide a base to determine patronage refunds, and to provide members with annual reports. These are legimate reasons for maintaining a record system. However, these reasons overlook the use of accounting records as a management tool. Properly developed accounting records can provide management with a continuous reading of the financial health of the firm. Continuous monitoring of a firm's financial status can provide signals to management of operational or pricing problems in the business. Corrective action to these signals by management can improve the profitability of the firm.

Managers of farm supply firms often function in several time consuming roles. These roles can involve daily operational issues that often take precedence over interpreting and analyzing financial data. In addition, these data may seem undefined, unstructured, and unrelated to the firm's needs. As a result, management may find it convenient not to analyze these accounting records to determine the financial condition of the firm.

The immediate need in financial management of farm supply firms is a simplified, standardized, and usable financial information system. The system must be capable of making financial information available to management in a timely and orderly fashion so as to encourage evaluation of the past performance of the firm and to facilitate planning of future operations.

OBJECTIVES

The general objective of this study is to enhance the existing capabilities of a financial information system for farm supply firms. The standardized data will be useful to managers in reviewing and comparing the historical performance and in planning changes in the organization and activities of their firm. Specific steps to fulfill the general objective are:

1) Review the financial information system for farm supply firms developed by the University of Missouri and make revisions and additions to the basic computer program.

2) Develop a coding form for input data that is compatible with farm supply firms' accounting records and the revised computerized system.

3) Develop a publication introducing the financial data summary and analysis system to owners and managers of farm supply firms, explaining the system's capabilities and advantages, and describing how to prepare input data for processing.

4) Develop a publication explaining the computer output from the financial data summary and analysis system and how the output should be interpreted by each manager.

5) Develop forms for recording the computer output from the financial summary and analysis system to be used in trend analysis by each manager.

LITERATURE REVIEW

First National City Bank[1/] In 1966 First National City Bank of New York (Citibank) developed a simple computer program for forecasting cash flows of its corporate customers. This program has since evolved into a system of computer models for forecasting, financial planning, acquisition analysis, product planning, and trade credit review.

Citibank's system, known as COMMAND (Computer-Assisted Management Decision), provides an accounting and analytical framework into which the corporate manager injects his judgements about each component of the company's operation. The computer then translates the corporate manager's policies and judgements into a balance sheet, income statement, cash flow statement, and ratio and capitalization analysis. COMMAND now consists of five computer programs:

1) PASTFLOW is a computer program which calculates financial ratios for up to six time periods, such as months, quarters, or years. The program is used to detect trends in balance sheet and income statement relationships which the corporation may wish to extrapolate into the future.

2) CASHPLAN is a computer program which produces a forecast of up to eight financial statements and reports for each of the next five months, quarters, or years. The available reports include an income state-

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1/ This discussion is based on a brochure, "Where Will Your Company Be Five Years From Now?", from the Corporate Financial Advisory Department, First National City Bank, New York, New York.

ment, balance sheet, ratio analysis, sources and uses of funds statement, reconciliation of working capital, capitilization analysis, cash flow statement, and a list of assumptions that produced the forecast.

3) EDIT is a computer program which checks the assumptions entered into the forecasting program (CASHPLAN) for mechanical consistency and correctness. For example, a dividend pay-out policy might be inconsistent with an estimate of dividends per share.

4) PRODPLAN is a computer program which enables the financial staff to make forecasts by product line. The analyst inputs the price, volume, and fixed and variable costs per unit. The program measures the impact of a change in product mix, volume, price, or unit cost on total corporate earnings or cash flow.

5) MERGE is a computer program which consolidates any number of divisional or multi-company CASHPLAN or PRODPLAN forecasts on a "purchase" or "pooling" basis. The program is used for acquisition analysis and divisional planning.

Harris Trust and Savings Bank[2/] Harris Trust and Savings Bank of Chicago offers a Capital Planning Service designed to assist top management in determining the amount, type, and timing of future long-term capital needs. This exercise encompasses a total planning approach which necessitates a forward view of the firm in order to ensure that resources are available for future growth. The five-year time horizon of the Capital Plan assists in identifying long-run problem areas, illustrates the impact of policy changes, and assists in future decision making.

Projections for a company are usually developed in a half day meeting between the company's senior financial management and personnel from the Corporate Consulting Section of the Harris Bank. The projections used are those of the company's management; the bank consultants act only as counselors in assisting with the development of the projections.

Using the estimates made in the conference with management, computer calculations are made projecting detailed balance sheets, abbreviated income statements, source and application of funds statements, and ratio analyses. These financial statement projections incorporate all combinations of sales growth, earnings growth, and asset requirements assumed by management. This results in eighteen separate financial statements for each of the five years projected.

2/ This discussion is based on a printed explanation of needed inputs and sample output of the Capital Planning Service available through the Harris Corporate Financial Services of the Harris Trust and Savings Bank, Chicago, Illinois.

Farmland Industries, Inc.[3/] As of September 1, 1973 Farmland Industries, Inc. made a financial analysis program available to member cooperatives. Planning budgets for a local cooperative are programmed into the computer. Then, each month the local cooperative sends in its operating statement and balance sheet, which are also programmed into the computer. The resulting output is a complete operational and financial analysis comparing the actual statements with the budgeted statements.

Land O'Lakes[4/] Land O'Lakes has developed a master accounting system for any cooperative, regardless of size. It is not a specific bookkeeping system but can be used with a manual system, a bookkeeping system, or a computer operation. The master system is tailored to fit the needs of each individual cooperative.

The system organizes and lays out in a systematic manner the operating controls and paper flow required to maintain the books of a cooperative. It includes the following items:

1) Ordering and receiving material.

2) Selling and invoicing material.

3/ This discussion is based on correspondence with Mr. Robert K. Monroe, Coordinator of Cooperative Development for Farmland Industries, Inc., Kansas City, Missouri.

4/ This discussion is based on correspondence with Mr. William E. Heck, Manager of the Member Cooperative Accounting for Land O'Lakes, Fort Dodge, Iowa.

3) Material control.

4) Cash control.

5) Grain accounting.

6) Payroll.

7) Sales and purchase journals.

8) General ledger and chart of accounts to include departmental accounting.

9) Procedure for closing the books.

10) Procedure for preparing financial statements.

Far-Mar-Co[5/] Far-Mar-Co also offers computerized data processing services for cooperatives. Three packages are available: 1) Payroll Services; 2) Daily Accounting Service; and, 3) Patronage and Equity Service. The Payroll Service program performs all payroll posting. Far-Mar-Co's computer also prints out the payroll checks showing both year-to-date and current information, all that is needed is the proper signature. Payroll Service also includes the quarterly state and federal government reports and the annual W-2 forms for the employees.

Daily Accounting Service is the second package available from Far-Mar-Co. The daily journals printed out include the General Journal, the Daily Sales Journal, and the Check Register. For better control of accounts receivable the computer posts, calculates, and adds finance charges, shows account aging, and prepares customer statements. A patronage Accumulation Report is computed to keep an up to date record

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5/ This discussion is based on correspondence with Mr. Delaine Gaston, Far-Mar-Co Data Processing Center, Hutchinson, Kansas.

of accumulated patronage for each patron. Monthly general ledger reports are also printed out to give the needed information to prepare the financial statements.

The third package available is the Patronage and Equity Service. This package keeps equity records updated so the exact ownership of every member is known.

Louisiana State University[6/] Dr. Ewell P. Roy completed a pilot study on the bookkeeping operations of farm supply stores. The objective of the pilot study was to determine if some type of automated or computerized bookkeeping could feasibly replace all or part of the manual bookkeeping operations.

The study's analysis was based on one month's operations of a typical farm supply firm in South Central Louisiana. Because of the repetitive nature of bookkeeping one month's operations was deemed sufficient.

The computer program used to analyze the operations was the Statistical Analysis System (SAS) developed by the Department of Statistics at North Carolina State University. Input from the farm supply firm includes (1) the sales invoices, (2) an inventory code, and (3) a patrons' code containing a list of all patrons. Data from the sales invoices is transferred to 80-column code sheets and punched on

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6/ This discussion is based on correspondence with Dr. Ewell P. Roy, Department of Agricultural Economics, Louisiana State University, Baton Rouge.

data cards. Use of the inventory and patron's codes are incorporated into this step of processing.

Several types of output solutions or summary accounts can be obtained from the SAS program (1) a detailed analysis by department of sales, costs, and gross margins for each item of inventory handled; (2) an analysis of all sales as to credit, cash, or other types of transactions; (3) a detailed analysis of sales, costs, and gross margins for each of the store's patrons plus the amount of credit sales outstanding for each patron's account; and, (4) a classification of sales, costs, and gross margins for member patrons versus nonmember patrons.

Roy concluded that the SAS program was not ideal for processing this type of data. Instead, a special program should be written to perform the processing more efficiently.

University of Missouri[7/] Researchers at the University of Missouri developed a computer program designed especially for the farm supply industry to summarize firm financial performance, compare firm records to average aggregate data of the industry, and identify where the firm is making or losing money within their operation.

At the end of each comparison period during a calendar year, cooperating firms receive two separate sets of computer printouts. One set contains financial summaries of the firm for the current period and

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7/ This discussion is based on "A Computerized Financial Information System for the Farm Supply Industry", Herman Harrison, Jr. and Gary T. Devino, Department of Agricultural Economics, University of Missouri, Columbia.

the other represents the average financial position calculated for similar firms in the state. Each set is identified with an appropriate cover sheet and contains an earnings statement, a balance sheet, ratio calculations, and departmental reports.

The earnings statement summarizes the sales, cost of goods sold, and expenses for a particular time period, such as a month, quarter, or a year, and reports the profit or loss from operations. Each printout contains a summary for the current comparison period as well as for year-to-date operations.

The balance sheet lists the assets, liabilities, and equity of the business unit as of a given date.

The ratio calculations measure the efficiency and profitability of the firm. The four major categories of ratios developed for each firm are liquidity, solvency, profitability, and miscellaneous.

The departmental reports show percentages summarizing departmental contributions to overall sales, purchases, inventories, cost of goods sold, and gross profit.

METHODOLOGY

The model from Missouri was chosen to be the basic program for this study because it is specifically designed for the farm supply industry. The models developed by First National City Bank and Harris Trust and Savings Bank are not specifically designed for farm supply firms. Accessability and stage of development preclude using the remaining systems described in the literature review section.

The program developed at the University of Missouri was tested with sample data to verify its capabilities. The resulting output was analyzed and the program revised where needed to produce improved output for firm financial evaluation.

After examining typical accounting systems used by farm supply firms in Nebraska, a coding form was developed to minimize the effort of obtaining input data for the revised program. Accounting data was then gathered from a Nebraska farm supply firm to test the input form and the program.

A continuing financial analysis comparison form was developed for the manager to use. Figures from program printouts can be transferred to this form for intrafirm financial comparisons with previous accounting periods.

Finally, two proposed publications were written: the first to introduce managers to the financial data summary and analysis system and what it can do for them, and the second publication to explain the computerized output from the system and how it should be interpreted by managers.

CHAPTER II

INTRODUCTION

This chapter describes the computerized financial data summary and analysis system. Attention is directed toward input requirements, output generated, and computer processing. Finally, a continuing financial analysis comparison form is introduced and illustrated.

STANDARDIZED INPUT

Since one of the objectives of the financial data summary and analysis system is to develop standardized financial statements for individual firms and composite averages for groups of firms for comparison purposes it is important that each firm use the same procedure and forms for submitting data. To overcome the possibility of inputing data under incorrect or nonstandardized account names the system is programmed to accept only a standard chart of accounts (See Figure 1). This chart was developed especially for the farm supply industry by the Grain and Feed Dealers National Association.

A computer is used to process all data for the financial data summary and analysis system. It is essential that each firm's input data be sufficiently coded so that files readable by the computer can be created. The special input coding form to facilitate this transition from firm data to acceptable computer input data is found in Appendix A. All input from participating firms must be submitted on this form.

Figure 1. Chart of Accounts For The Financial Data Summary and Analysis System.

SALES, PURCHASES, AND INVENTORY ACCOUNTS
(By Department)

GRAIN DEPARTMENT
- Wheat
- Corn
- Barley
- Oats
- Rye
- Grain Sorghum
- Rice
- Soybeans
- Other Grain

FERTILIZER DEPARTMENT
- Dry Mix
- Liquid Mixed
- Nitrogenous Material
- Phosphate Materials
- Potash
- Lime
- Other Fertilizer

SEED DEPARTMENT
- Grain Seed
- Legume Seed
- Grass Seed
- Other Seed

FEED DEPARTMENT
- Poultry Feed
- Beef Feed
- Dairy Feed
- Swine Feed
- Special Ingredients
- Bagged Feed
- Bulk Feed
- Other Feed

FARM SUPPLIES DEPARTMENT
- Agricultural Chemicals
- Animal Health Products
- Farm Machinery
- Hardware
- Petroleum Products
- Livestock & Poultry Equipment
- Lumber and Building Supplies
- Tires, Batteries & Accessories
- Other Farm Supplies

OTHER DEPARTMENTS

OTHER INCOME AND EXPENSE ACCOUNTS

OPERATING AND SERVICE INCOME
- Grinding, Rolling, Pelleting, and Mixing Feed
- Cleaning and Treating Seed
- Custom Applications
- Equipment Rental Income
- Grain Storage, Handling and Drying
- Trucking Operation Income

OTHER INCOME
- Interest Income
- Finance Charges
- Dividends
- Rental Income
- Gain on Disposal of Fixed Assets

OTHER EXPENSES
- Interest Expense
- Income Taxes
- Loss on Disposal of Fixed Assets

(Figure 1 Continued)

OPERATING EXPENSE ACCOUNTS

SALARIES AND WAGES
- Office Salaries
- Management Salaries
- Direct Labor
- Indirect Labor
- Other Labor

PAYROLL TAXES
- FICA
- State Unemployment
- Federal Unemployment

EMPLOYEE BENEFITS

DEPRECIATION AND AMORTIZATION

RENT EXPENSE
- Equipment Leases
- Building and Facilities Lease
- Other Rent

REPAIRS AND MAINTENANCE
- Equipment Repair
- Building and Facilities Repair
- Other Repair

INSURANCE EXPENSE
- Buildings and Machinery Insurance
- Inventory Insurance
- Other Insurance

PROPERTY AND BUSINESS TAXES
- Real Estate Taxes
- Personal Property Tax
- Licenses (business, auto, etc.)
- Feed Tax
- Fertilizer Tonnage Tax
- Other Taxes

UTILITIES
- Heat
- Lights
- Power
- Water
- Fuel
- Telephone

ADVERTISING EXPENSE

TRAVEL AND ENTERTAINMENT

SUPPLIES
- Stationery and Printing
- Postage
- Small Tools
- Fumigants
- Operating Supplies
- Bags
- Gas and Oil
- Other Supplies

PROFESSIONAL SERVICES
- Legal Expense
- Accounting and Audit
- Consulting Fees
- Electronic Data Processing
- Other Professional Services

MISCELLANEOUS EXPENSE
- Contributions
- Dues
- Subscriptions
- Bad Debts
- Bank Charges
- Brokerage

(Figure 1 Continued)

BALANCE SHEET ACCOUNTS

CURRENT ASSETS
- Cash on Hand
- Cash in Banks
- Marketable Securities
- Accounts Receivable - Customers
- Accounts Receivable - Other
- Notes Receivable
- Finance Notes Receivable
- Allowance for Doubtful Accounts
- Margin Deposits
- Advances Paid on Purchases
- Accrued Storage Charges
- Inventories
- Prepaid Insurance
- Prepaid Rent
- Prepaid Interest
- Other Prepaid Expenses
- Other Current Assets

LONG TERM ASSETS
- Notes Receivable - Non-Current
- Board of Trade Membership
- Land
- Buildings & Elevator Properties
- Machinery and Equipment
- Auto and Trucks
- Office Furniture & Equipment
- Other Property, Plant, & Equip.
- Accumulated Depreciation for Each Account
- Intangibles
- Other Long Term Assets

CURRENT LIABILITIES
- Notes Payable - Banks
- Notes Payable - Other
- Current Portion Long Term Debt
- Accounts Payable - Trade
- Accounts Payable - Other
- Outstanding Drafts
- Employee Taxes Withheld
- Taxes Collected--Sales, etc.
- Dividends Payable
- Advances Received for Sales
- Accrued Property Taxes
- Accrued Salaries and Wages
- Accrued Interest Expense
- Accrued Payroll Taxes
- Accrued Storage Expenses
- Other Accrued Expenses
- Federal Income Taxes Payable
- State Income Taxes Payable
- Other Current Liabilities

LONG TERM LIABILITIES
- Long Term Debt - Source A
- Long Term Debt - Source B
- Long Term Debt - Source C
- Other Long Term Debt
- Deferred Income Tax
- Deferred Investment Credit

EQUITY
- Preferred Stock
- Common Stock
- Additional Paid-In Capital
- Retained Earnings
- Proprietorship
- Other Equity

The accounts listed on the coding form correspond to the chart of accounts listed in Figure 1. Each account is identified by name and by a series of code numbers. Additional subaccounts are listed under most major accounts to facilitate the direct transfer of data from firm records.

Immediately to the left of each account and subaccount name, under the caption ITEM DESCRIPTION, is a number in parentheses. The first two digits of the number is the composite code. The computer aggregates all the individual subaccounts listed with a common composite code into one major account. For example, the subaccounts Wheat, Corn, Barley, . . ., Other Grain all have the composite code 01 which will be aggregated into the major account GRAIN DEPARTMENT, which also has the composite code 01. The three digits to the right of the composite code represent the item code. As a result each account and subaccount is identified by a unique code number on the coding form.

The two digit code to the left of each line for input entries on the coding form is the account classification code. This tells the computer the type of entry (net sales, purchases, inventory, expenses, assets, liabilities, etc.) under each account and subaccount.

Each entry on the coding form is keypunched onto computer cards. Each card is identified by firm identification code, date, composite code, item code, account name, classification code, and dollar value.

When a firm begins using the financial data summary and analysis system, a coding form must be filled out to list the beginning inventory valuations as of the starting date. Then at the end of each period a

coding form must be filled out by each firm to summarize transactions and to list ending inventory valuations for the period. These ending inventory valuations are retained within the system for use as the next period's beginning inventory. The system is designed to develop financial statements on monthly, quarterly, semi-annual, or annual bases.

Firms can submit their data for net sales, purchases, and expenses on a more frequent interval than used in processing. For example, earnings statements might be prepared by the computer on a semi-annual basis. Firms could submit one six month report or six one month summaries if it would facilitate the transfer of their records to the coding form. If this is the case, the computer will accumulate the data for the longer period of time (6 months in this example). Balance sheet accounts and ending inventory have to be recorded as of the closing date of the period being processed.

Assuming more than one time period is to be processed during the calendar year, the program is set up to summarize data for the period currently being processed and for a year to date total. Beginning inventory information for the various time periods involved are extracted from appropriate data files on the basis of date parameters provided at the time of program execution and comparisons with the date recorded on each data input card.

The capability of processing an infinite number of firms is built into the program, whether it be for individual firm reports or for a composite group average report. Data to be processed is simply placed in appropriate computer files.

An alternative is available to process only selected firms on a particular computer run. This alternative is particularly valuable for the development of composite average output for groups of comparable firms. This capability alleviates the necessity of physically disassembling data sets to exclude certain firms from being processed.

Related detail on computer operations of the financial data summary and analysis system is given in the section COMPUTER PROCESSING.

STANDARDIZED OUTPUT

Two types of output are available: 1) individual-regular, and 2) individual-detail. An example printout showing the format of the output for the individual-regular report is found in Appendix B; an example of the individual-detail output is found in Appendix C.

Composite average reports can take on the format of either individual-regular or individual-detail output depending on the detail of the input data.

In total, considering that output can be individual or composite group average and regular or detail there are four output options available:

Option I. Individual-Regular Reports.

Option II. Composite Group Average Regular Report.

Option III. Individual-Detail Reports.

Option IV. Composite Group Average Detail Report.

Individual-Regular Reports (Option I). This option generates output under the headings of Earnings Statements (by department and total

operation), Balance Sheet, Ratio Analysis, and Departmental Analysis. Figure 2 is a diagram of the types of output items produced. Appendix B contains sample output for Option I. The input data for this option is usually limited in that account item totals are submitted for processing rather than detail by subaccount. And, operating expenses are submitted for the total operations (not allocated to each department).

Composite Group Average Regular Report (Option II). This output option aggregates data for all firms or selected firms into a central data bank and an overall group average is computed for each output item. A printout with the same format as Option I will be generated for the composite average (See Figure 2).

Individual-Detail Reports (Option III). This output option is similar to, but more detailed than Option I. Option III contains all output in Option I plus additional information under the heading Detail By Item. Also, a second page of output is added to the Missouri model, which deducts departmental operating expenses from departmental gross profit on sales to arrive at departmental net profit on sales. Figure 3 is a diagram of the types of output items produced. Appendix C contains sample output for Option III. The input data for this option is detailed in that item subaccounts are submitted for processing rather than composite account totals. And, operating expenses are submitted for each department rather than for the total operations.

Composite Group Average Detail Report (Option IV). This output option aggregates data for all firms or selected firms using Individual-Detail Reports (Option III) into a central data bank and an overall

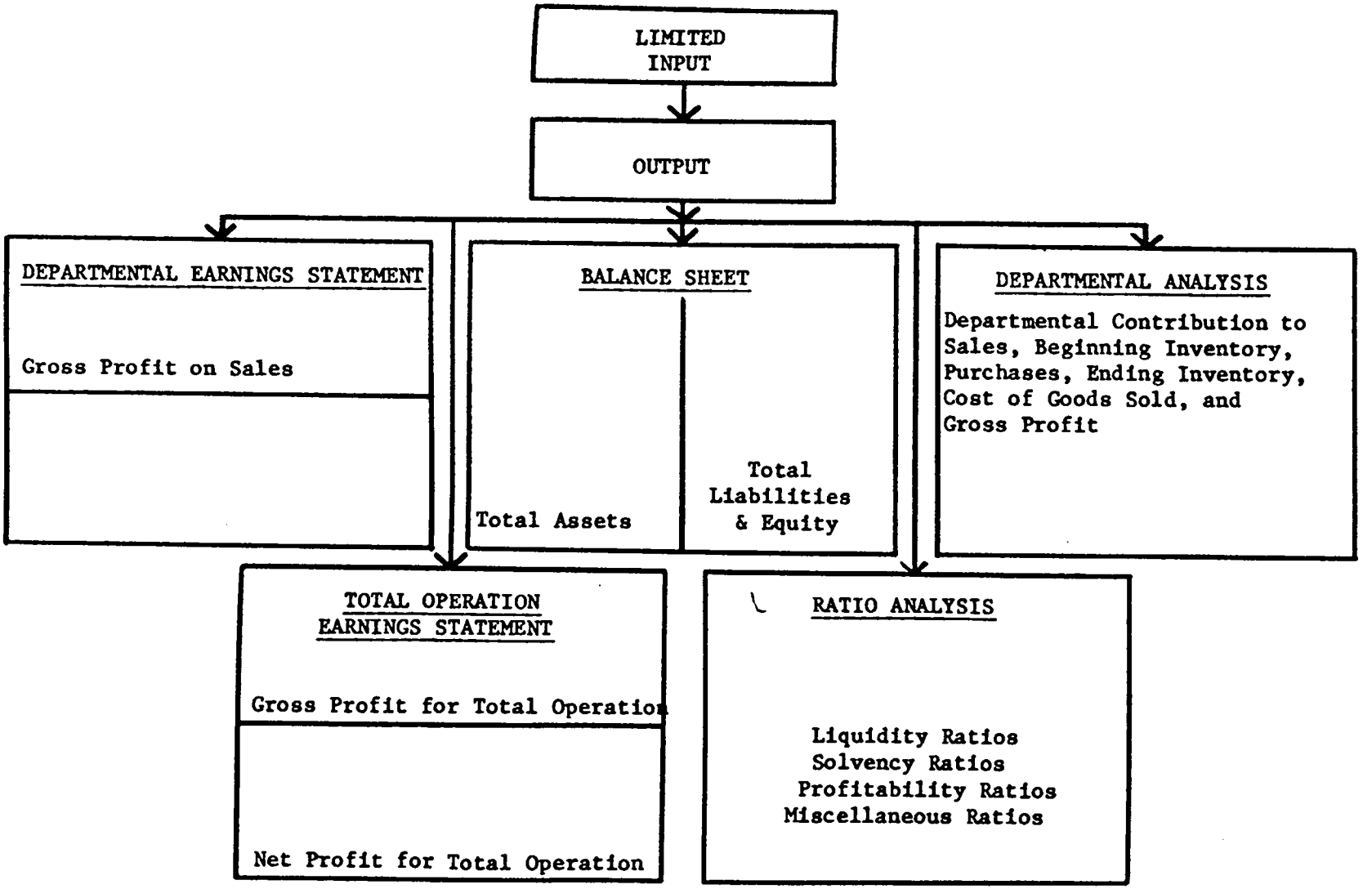

Figure 2. Diagram of output items in individual-regular (Option I) and composite group average regular (Option II) reports from the Financial Data Summary And Analysis System.

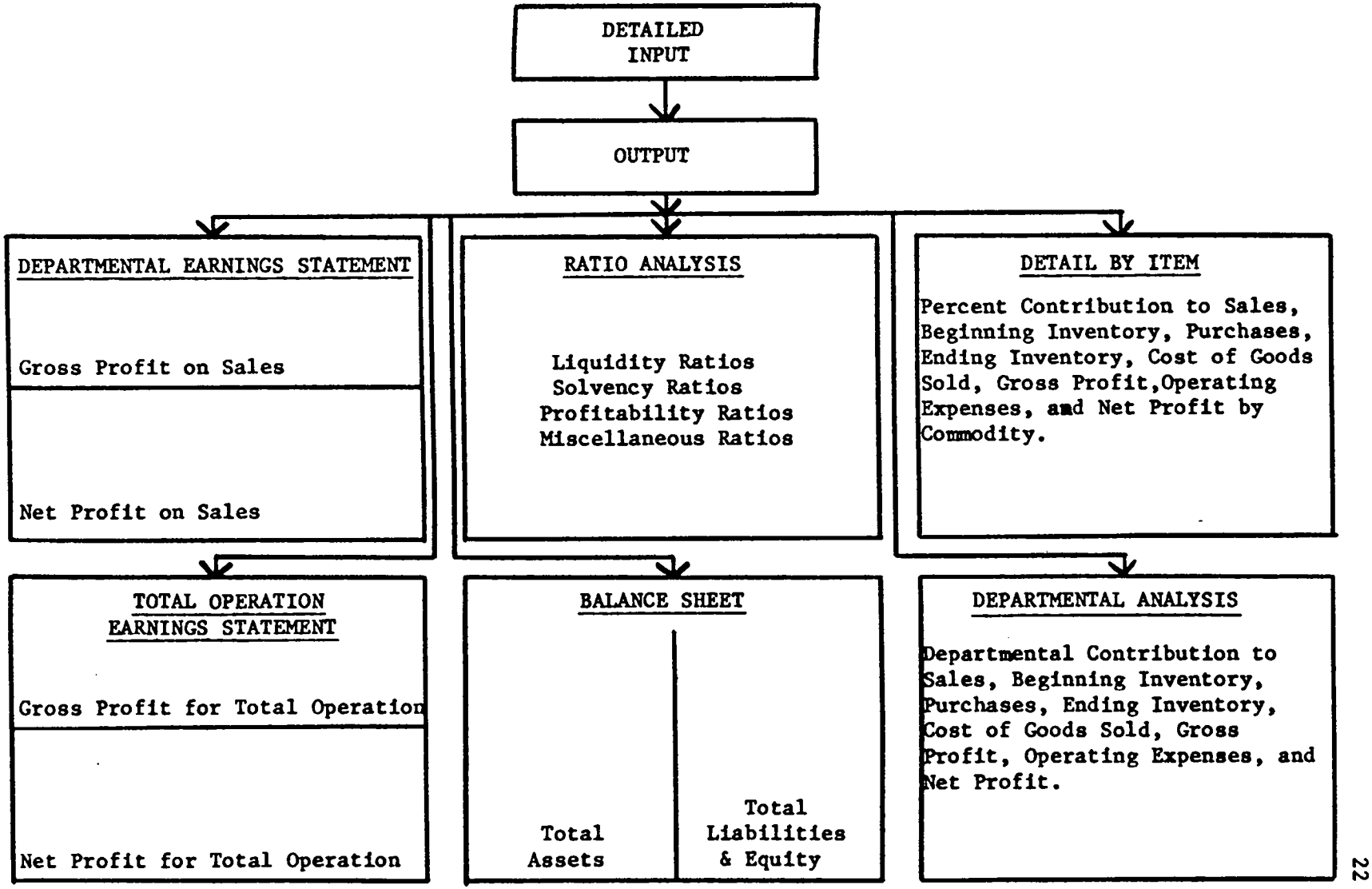

Figure 3. Diagram of output items in individual-detail (Option III) and composite group average detail (Option IV) reports from the Financial Data Summary And Analysis System.

average is computed for each output item for the group. A printout with the same format as Option III will be generated for the composite average (See Figure 3). This is an additional option to the Missouri model.

Selective Processing. A separate capability is available whereby information for a specific list of firms can be processed without physically disassembling the data set to exclude certain firms from being processed. This capability is identified as selective processing. Data for firms that are not selected for processing are simply ignored by the computer.

Each firm that participates receives two sets of output at the end of each processing period. The first set is the results of the individual firm's operation, that is Option I or Option III. The second set will be the composite group average of similar type firms. If a firm receives Option I output, the second set will be Option II; if Option III is used to output individual firm results, the second set received will be Option IV, with one exception. If the number of similar type firms processed under Option III is not sufficient to have meaningful output under Option IV the firms' data will be combined with similar type firms from Option I to generate the group average for Option II.

COMPUTER PROCESSING

The source deck of the financial data summary and analysis system is written in PL/1 and is listed in Appendix D. This program has been compiled and executed on an IBM 360. Operating instructions for this program are in Appendix E.

Input data is submitted to the computer by using four input files:

1) Params File.

2) Master File.

3) Current File.

4) Prevous File.

Params File. The information in this file is utilized to specify descriptive information and input-output options to the computer while the program is being executed. Six cards are required.

Parameter Card (Card 1)

Column	Description
1	Type Statement Code 1-Individual-Regular Reports 2-Composite Group Average Regular Report 3-Individual-Detail Reports 4-Composite Group Average Detail Report
10	Selective Processing Code 1-Process only firms listed in master file 2-Process all firms having complete data in both current and prevous files
20-23	Date Code on Beginning Inventory Cards for Current Period (last two digits of year, month)
30-33	Date Code on Beginning Inventory Cards for Year to Date Period (last two digits of year, month)
40-59	Literal Constant - Date of Statement
60-62	Number of Days in Current Period
70-72	Number of Days in Year to Date Period
79-80	Number of Months in Current Period

User Supplied Message Cards (Cards 2-3)

Column	Description
1-80	Any two line message that an operator wishes to appear on each page of output. Insert two blank cards if message is not desired.

Sponsoring Institution (Cards 4-6)

Column	Description
1-80	Any three line address that an operator wishes to appear on the cover sheet of each printout. Center each line of data on the card. Insert three blank cards if information is not desired.

A '1', '2', '3', or '4' must be coded in column 1 of the parameter card to indicate the type of output to be generated on a particular computer run. Likewise, a '1' or '2' must be coded in column 10 for selective processing. There are no defaults for either of these variables.

The date codes referenced by the next two data fields on the parameter card correspond to the four digit date code that has been punched on the specified beginning inventory cards. These cards must be processed for beginning inventory valuations as of the current period and as of the starting date of the year to date period.

For example, input data representing January 1, 1974, would have '7400' coded on each input data card in the date field. Data representing March 31, 1974, would have '7403' coded on each input card. Data representing June 30, 1974, would have a '7406' coded on each input card. To process the period January through March, beginning inventory data for the current period would come from the '7400' cards. Likewise, the year

to date period would come from the '7400' cards when processing the first quarter. To process the period April through June, the '7403' cards would represent the beginning inventory valuations for the second quarter. The '7400' data cards would represent the beginning inventory valuations for the year to date. The appropriate date codes are punched on the parrameter card as per the example to differentiate the input data cards that must be processed for each of the time periods.

The date of statement data field is initialized with the literal representation of the month, day, and year exactly as it is to appear in the heading of each financial report. If statements are to be prepared for June 30, 1974, the character string 'June 30, 1974' would be punched on the parameter card.

The number of months is used to complete the heading on each financial statement. If the time period is for three months, a '3' would be punched on the parameter card.

The user supplied message cards are initialized with any specific comment that is wanted on each page of the output. Information is printed in the exact format as it appears on each card. Blank cards must be inserted if no messages are desired.

The sponsoring institution is a three line address that appears on the cover sheet of the computer printout for each firm. The three eighty-character strings are printed in the center of the cover sheet, consequently any wording should be centered on the input cards exactly as they are to be printed. Again, blank cards are necessary to fill the space if no address is desired on a particular computer run.

Master File. (optional) If the selective processing alternative is to be used the list of identification codes of the firms that are to be processed on a particular computer run is recorded in this file.

The file is processed using unformatted input/output. The six digit identification codes of the firms to be processed must be listed in ascending order. Each code can be on a separate card or several codes can be listed on one card as long as each six digit code is separated by one or more blanks. Accounting data for these firms only will then be extracted from the Current and Prevous Files. Other firms' data will be ignored by the computer.

Current File. The information in this file contains each firm's input data for the current period. It contains all information necessary to compile a current period earnings statement and balance sheet for a firm with the exception of beginning inventory valuations. Beginning inventory information is maintained in the Prevous File as discussed in the next section.

Contents of this file can be maintained on computer cards, disk, or tape. Data are contiguously stored in ascending code order. This file is keypunched from the coding form according to the following format specifications.

Column	Description
1-6	Firm Identification Code -- (three digit county code, three digit firm code)
9-12	Date -- (last two digits of year, month)
21-22	Composite Code

Column	Description
23-25	Item Code
26-60	Account Name
61-62	Classification Code
71-80	Dollar Value (punch in decimal point)

Columns 7 and 8 are not specified for use in the above format. They can be used for identification purposes without interfering with the processing. For example, assume a firm's data is to be processed quarterly and they submit their data on a monthly basis. January's sales, purchases, and expenses can be identified by keypunching a '01' in columns 7 and 8. The same procedure is used for February except putting a '02' in columns 7 and 8. March's data will contain a '03' in columns 7 and 8 for sales, purchases, expenses, balance sheet items, and ending inventory data.

Columns 71-80 are specified to be used for dollar values. For numbers less than or equal to $9,999,999.99 the decimal point should be keypunched in column 78 of the computer card and would appear on the card as '9999999.99'. If the dollar value exceeds $9,999,999.99 the decimal point should not be keypunched on the computer card. For example, if the dollar value for an individual entry is $14,286,974.59 it should be keypunched on the computer card as '1428697459'.

Prevous File. This data set is utilized as the filing location for all beginning inventory data that is initially submitted by a firm before its first computer run. After a computer run, assuming there is more than one period involved, data from the Current File is removed from that location and merged into the Prevous File. This transfer provides a

source of historic data for developing year to date earnings statements and ratio analysis reports as well as providing ending inventory data from the most recent computer run for use as beginning inventory for the next run. The same sorting and format specifications apply to this file as for the Current File. Likewise, Prevous File data can be maintained on computer cards, disk, or tape.

All results generated by the computer program are routed to one of two output files:

1) Printer File.
2) Summary File.

Printer File. The financial statements and ratio analysis results from a computer run are accumulated in this file. The results are then printed from this file as paper output.

Summary File. This file accumulates all the diagnostic messages that are generated by the computer program, during a run. Then the messages are printed as paper output.

CONTINUING FINANCIAL ANALYSIS COMPARISON

To make successive comparisons of financial statements easier and consistent over time the "Continuing Financial Analysis Comparison" form should be completed by the firm. Recorded on it are figures and percentages from the earnings statements, balance sheet, ratio analysis, and departmental analysis output for the present accounting period and the average of previous accounting periods. Information for the present accounting period can be pulled directly off the printout. At the end of

the accounting period each sheet should be completed and placed in a binder as shown in Appendix F.

Appendix G contains a proposed publication introducing the financial data summary and analysis system to interested firms explaining the system's capabilities and advantages, and providing information on how to prepare input data for processing. Appendix H contains a proposed publication explaining the computer output and how it should be interpreted by each manager.

CHAPTER III

INTRODUCTION

The purpose of this chapter is to discuss the interpretation of the financial data summary and analysis system's output. Interpretation and analysis of the output by the manager of the farm supply firm is essential to the success of this system. Each statement of the printout is discussed as to content and computation.

Data was gathered on a farm supply firm for a five year period, 1969-1973.[8/] This data was processed and transferred to the Continuing Financial Analysis Comparison Forms found in Appendix F. Examples are drawn from this data to illustrate specific points and to note trends in the financial condition of the firm.

EARNINGS STATEMENT

An earnings statement (also known as a profit and loss statement, an income statement, or a statement of operations) is a summary of all the firm's economic activity throughout an accounting period, arranged so that operating expenses can be subtracted from gross income to determine a net profit for the period. The earnings statements generated are of two types, departmental and total operations.

Departmental Earnings Statement (Option I) The format for each of the six departmental earnings statements is the same. A sample of these statements can be found on pages (1 of 8) to (6 of 8) in Appendix B. The

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8/ Data obtained from an interview with Mr. Jack Leigh of the Cooperative Service Company, Lincoln, Nebraska.

SALES category represents the revenue derived from merchandise sold by the department. COST OF GOODS SOLD is derived by adding the value of the BEGINNING INVENTORY to the value of the PURCHASES made by the firm during the period and then subtracting the value of the ENDING INVENTORY. COST OF GOODS SOLD is subtracted from SALES to arrive at the value of GROSS PROFIT ON SALES.

Option II gives composite group average departmental earnings statements using the same statement format as Option I.

(Option III) The format for each of the six departmental earnings statements is the same. A sample of these statements can be found on pages (1 of 14) to (12 of 14) in Appendix C. Arriving at GROSS PROFIT ON SALES uses the same procedure as described above for Option I. The next section of each earnings statement deducts TOTAL OPERATING EXPENSES for each department from GROSS PROFIT ON SALES to arrive at NET PROFIT ON SALES.

Option IV gives composite group average departmental earnings statements using the same statement format as Option III.

Total Operations Earnings Statement The format for this statement is the same for all four output options. The total operations earnings statement is found on pages (7 of 8) and (8 of 8) for Option I in Appendix B and pages (13 of 14) and (14 of 14) for Option III in Appendix C.

The SALES OF MERCHANDISE category represents the total revenue derived from merchandise sold by the firm. COST OF GOODS SOLD is derived by adding the value of BEGINNING INVENTORY to the value of all PURCHASES

made by the firm during the period and then subtracting the value of ENDING INVENTORY. COST OF GOODS SOLD is subtracted from the SALES OF MERCHANDISE to arrive at the value of GROSS PROFIT ON SALES. To this figure, the OPERATING AND SERVICE INCOME is added to arrive at GROSS PROFIT FOR TOTAL OPERATION. The percent of sales calculation is based on SALES plus OPERATING AND SERIVCE INCOME.

The next section of the total operations earnings statement concerns deducting operating expenses from gross profit. TOTAL OPERATING EXPENSES are subtracted from GROSS PROFIT FOR TOTAL OPERATION to arrive at OPERATING PROFIT. OTHER INCOME is added to this figure and OTHER EXPENSES are subtracted out to give NET PROFIT for the total operation. The value of NET PROFIT is then expressed as a percent of gross income.

Logically, the first item to examine in analyzing the earnings statement is the dollar sales volume. Dollar sales are the result of a combination of two factors: selling price per unit times the quantity of goods sold. The primary objective of the earnings statement is the determination of operating efficiency. The size of dollar sales or gross operating income means little if it is not translated into net profits. The share of sales that is absorbed by operating costs and expenses is one of the principle concerns to the manager. By comparison of earnings statements for successive periods it is possible for the manager to observe the progress of the firm. For example, the earnings statements for the Farm Supplies Department in Appendix F shows a continuing increase in sales and net profits over the five year period. This would indicate to the management a trend had developed and that it may be profitable for the firm to expand this department. The total operations earnings statement

indicates a trend of increasing sales for the firm, but the net profits as a percent of gross income has oscillated up and down over the same time period.

BALANCE SHEET

The balance sheet (also referred to as the statement of financial condition) is an instantaneous picture of the financial condition of the firm at a specific moment in time. It systematically lists all of the assets and liabilities of the firm and then derives equity. Its purpose is to reveal liquidity and solvency of a firm at a particular moment in time.

Liquidity is a measure of the degree to which current assets can be converted into cash to meet current obligations. Solvency is a measure of the ability of a firm to meet current and long term credit obligations. Because asset and liability valuations change continuously, the values measuring liquidity and solvency will be affected by the date on which the balance sheet is made.

The balance sheet can be found on page (1 of 1) immediately following the total operations earnings statements in the sample printouts in Appendixes B and C. The format of the balance sheet is the same for all four output options. The percent of total column may not add to 100 due to rounding.

The balance sheet is arranged into two parts, each of which, by definition, is always equal to the other. The first is a listing of all assets of the firm, classified into two groups according to the liquidity of the assets. Assets that will normally be converted into cash or will

the percent of TOTAL LIABILITIES AND EQUITY has decreased over the same time period.

RATIO ANALYSIS

Ratio analysis is a powerful tool the manager can use to measure the financial position of the firm. Business ratios provide symptoms that identify areas in the firm needing improvement. Once the symptoms are determined it is management's role to find and solve the problems causing the symptoms.

A ratio is a fixed relationship between two similar things. Ratios, stated in accounting terminology, can compare items in a balance sheet, one to another, or ratios can describe the relationship of earnings statement entries to each other. Ratios can also compare one value in the balance sheet to any entry in an earnings statement.

The ratios reported for the firm are divided into four major categories: 1) LIQUIDITY RATIOS, 2) SOLVENCY RATIOS, 3) PROFITABILITY RATIOS, and 4) MISCELLANEOUS RATIOS. The ratio analysis can be found on page (1 of 1) of the sample output in Appendixes B and C, directly after the balance sheet. The ratio analysis printout format is the same for all four options.

Liquidity ratios are commonly used indexes of financial strength for the firm and are valuable measures of the ability of the firm to meet current obligations. The CURRENT RATIO is the relationship of current assets to current liabilities. It is computed in the following manner:

be sold or consumed during the next operating cycle are termed CURRENT ASSETS. All other assets are classified as LONG TERM ASSETS. LONG TERM ASSETS include investments, property, plant, equipment, etc. which are used to produce products and services and have an expected useful life to the firm of greater than one year.

The second part of the balance sheet specifies the claims against the assets. Liabilities that come due within the next year and that are expected to be paid with current assets or by the creation of other current liabilities are classified as CURRENT LIABILITIES. The firm should include that portion of longer-term debts which will become due during the next accounting period as part of CURRENT LIABILITIES. Amounts owed that do not become due within one year are classified as LONG-TERM LIABILITIES. The final category on the liability side is the owner's EQUITY, sometimes referred to as net worth. This figure is the difference between TOTAL ASSETS and TOTAL LIABILITIES and represents the ownership claim against the firm.

The effects of the operations of the firm are reflected in the balance sheet by increases and decreases in the various assets and liabilities and also in equity. These changes can be observed by comparing balance sheets of successive periods. For example, the balance sheets in Appendix F indicates the outstanding accounts receivable have increased in absolute dollars and also as a percent of total assets in the 1969 to 1973 period. This could signal to the manager that a review of the credit policy of the firm is needed. The second part of the balance sheet indicates to the manager that EQUITY has increased in absolute dollars, but

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

The LIQUID RATIO (sometimes referred to as the acid-test ratio or the quick ratio) compares only the most liquid assets--that is, current assets minus the value of inventories and prepaid expenses--to current liabilities. It is computed in the following manner:

$$\text{Liquid Ratio} = \frac{\text{Current Assets - Inventories - Prepaid Expenses}}{\text{Current Liabilities}}$$

Solvency ratios supply information about the ability of the firm to meet long term obligations. The LIABILITIES/ASSETS ratio measures the proportion of the firm's investment that is supported by creditors and borrowed capital. It is computed in the following manner:

$$\text{Liabilities Per Asset Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

The LIABILITIES/EQUITY ratio expresses the direct relationship of borrowed capital to owned capital and is an indication of the security that creditors have in their loans. It is computed in the following manner:

$$\text{Liabilities Per Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Equity}}$$

The FIXED ASSETS/EQUITY ratio relates the proportion of equity that is invested in long term assets. It is computed in the following manner:

$$\text{Fixed Assets Per Equity Ratio} = \frac{\text{Long Term Assets}}{\text{Equity}}$$

Profitability ratios are of two types: those showing profitability in relation to sales and those showing profitability in relation to investment. The percentages derived for GROSS RETURN ON SALES represents the gross profit margin for the total merchandising operation and for each department within the firm. It is computed in the following manner:

$$\text{Gross Return on Sales} = \frac{\text{Gross Profit on Sales}}{\text{Sales}} \times 100$$

The NET RETURN ON GROSS INCOME ratio represents the profit margin above cost of goods sold and operating expenses for the total operation. It is computed in the following manner:

$$\text{Net Return on Gross Income} = \frac{\text{Net Profit}}{\text{Sales of Merchandise + Operating \& Service Income}} \times 100$$

NET RETURN ON ASSETS ratio represents the productivity of the total assets of the firm. It is computed in the following manner:

$$\text{Net Return on Assets} = \frac{\text{Net Profit}}{\text{Total Assets}} \times 100$$

And, the last ratio in this group NET RETURN ON EQUITY indicates the return to the ownership investment in the firm. It is computed in the following manner:

$$\text{Net Return on Equity} = \frac{\text{Net Profit}}{\text{Equity}} \times 100$$

The last group of ratios are the miscellaneous ratios. AVERAGE INVENTORY TURNOVER for the total operation and individual departments de-

notes the frequency that inventory investment is "turned" during the period studied. It is computed in the following manner:

$$\text{Average Inventory Turnover} = \frac{\text{Cost of Goods Sold}}{(\text{Beginning Inventory} + \text{Ending Inventory}) \div (2)}$$

The AVERAGE COLLECTION PERIOD (DAYS) represents the ratio of credit sales to total sales and service income multiplied by the number of days in the comparison period. It is computed in the following manner:

$$\text{Average Collection Period (Days)} = \frac{\text{Receivables}}{\text{Sales + Service Income}} \times \text{No. of Days}$$

The last ratio of OPERATING EXPENSES/GROSS PROFIT denotes operational efficiency of the firm. It is computed in the following manner:

$$\text{Operating Expenses/Gross Profit} = \frac{\text{Operating Expenses}}{\text{Gross Profit For Total Operation}} \times 100$$

The financial position of the firm can be monitored by observing the RATIO ANALYSIS for successive periods. The liquidity ratios and solvency ratios reflect the financial condition of the firm. For example, the Liabilities/Equity ratios on the ratio analysis sheets in Appendix F, would indicate to the manager that liabilities for the firm are increasing at a faster rate than the equity in the firm.

The profitability ratios and the operating expenses to gross profit ratio will be helpful in analyzing the firm's earnings statements. Net return on gross income measures the return on the total investment in assets. Net return on equity measures the return on the ownership invest-

ment and is thus usually an important measure of how well the firm is achieving its objectives. For example, all of the Net Return ratios for 1973 are above the five year average shown in Appendix F. This would indicate to the manager that he is achieving the objective of a higher net return.

Average inventory turnover indicates to management the number of times average inventories of the firm are converted into cash or receivables during the accounting period. Hence, it reflects on the quality of inventories throughout the accounting period and on the purchasing and merchandising efficiency of management.

DEPARTMENTAL ANALYSIS

The departmental analysis can be found on page (1 of 1) directly following the ratio analysis in Appendixes B and C. The printout format is slightly different for Option I and Option III.

(Option I) This report relates each department's contribution to the following categories: SALES, BEGINNING INVENTORY, PURCHASES, ENDING INVENTORY, COST OF GOODS SOLD, and GROSS PROFIT.

Option II gives a composite group average using the same statement format as Option I.

(Option III) All the information contained in Option I is in Option III plus two more columns of information, OPERATING EXPENSES and NET PROFIT ON SALES.

Option IV gives a composite group average using the same statement

format as Option III.

Successive departmental analysis sheets, as shown in Appendix F, would indicate to the manager any trends that are developing over time in each of the eight categories for each department.

DETAIL BY ITEM

This section of the output is generated only under Option III. It can be found on pages (1 of 6) to (6 of 6), immediately after the departmental analysis. Page (1 of 6) relates the contribution of each commodity or department to the following categories: SALES, BEGINNING INVENTORY, PURCHASES, ENDING INVENTORY, COST OF GOODS SOLD, GROSS PROFIT, OPERATING EXPENSES, and NET PROFIT ON SALES. Page (2 of 6) relates the contribution of each item to the following major categories: OTHER OPERATING AND SERVICE INCOME, OTHER INCOME, and OTHER EXPENSES. Pages (3 of 6) and (4 of 6) relate the contribution of each operating expense to the TOTAL OPERATING EXPENSES. Page (5 of 6) relates the contribution of each of the assets to the TOTAL ASSETS. Page (6 of 6) relates the contribution of each of the liability and equity categories to TOTAL LIABILITIES AND EQUITY.

CHAPTER IV

SUMMARY

The general objective of this study was to enhance the existing capabilities of a financial information system for farm supply firms. This objective was accomplished in the following ways:

1) Several financial information systems were reviewed to learn which systems were available to farm supply firms. A model developed at the University of Missouri was chosen to be the basic program. It was tested with sample data to determine its existing capabilities. The resulting output was analyzed and the program was revised to produce improved output for firm financial evaluation.

Two types of output are available: 1) individual-regular, and 2) individual-detail. An example printout showing the format of the output for the individual-regular report is found in Appendix B; an example of the individual-detail report is found in Appendix C.

Composite average reports can take on the format of either individual-regular or individual-detail output depending on the detail of the input data.

In total, considering that output can be individual or composite group average and regular or detail there are four output options available:

Option I. Individual-Regular Reports.

Option II. Composite Group Average Regular Reports.

Option III. Individual-Detail Reports.

Option IV. Composite Group Average Detail Report.

(Option I) This option generates output under the headings of Earnings Statement (by department and total operation), Balance Sheet, Ratio Analysis, and Departmental Analysis. Appendix B contains sample output for Option I. The input data for this option is usually limited in that account item totals are submitted for processing rather than detail by subaccount. And, operating expenses are submitted for the total operations (not allocated to each department).

(Option II) This output option aggregates data for all firms or selected firms into a central data bank and an overall group average is computed for each output item. A printout with the same format as Option I will be generated for the composite average.

(Option III) This output option is similar to, but more detailed than Option I. Option III contains all output in Option I plus additional information under the heading Detail By Item. Also, a second page of output is added to each departmental earnings statement, which deducts departmental operating expenses from departmental gross profit on sales to arrive at departmental net profit on sales. Appendix C contains sample output for Option III. The input data for this option is detailed in that item subaccounts are submitted for processing rather than account totals. And, operating expenses are submitted

for each department rather than for the total operations.

(Option IV) This output option aggregates data for all firms or selected firms using Individual-Detail Reports (Option III) into a central data bank and an overall average is computed for each output item for the group. A printout with the same format as Option III will be generated for the composite average.

The output was improved in the following ways: 1) A page was added to each departmental earnings statement in Option III, which deducts operating expenses for each department from gross profit on sales to arrive at a net profit on sales for each department; 2) Two columns were added to the departmental analysis page, OPERATING EXPENSES and NET PROFIT (SALES); 3) Two columns were added to the first page of the detail by item section, OPERATING EXPENSES and NET PROFIT (SALES); and 4) Another output option was added to the program, Option IV, which is a composite group average using the format of Option III.

The revised financial information system is entitled "A Financial Data Summary and Analysis System For The Farm Supply Firm".

2) A standardized coding form entitled "A Financial Data Summary and Analysis System For The Farm Supply Firm, Coding Form" was developed for input data. It is compatible with accounting records using the chart of accounts developed by

the Grain and Feed Dealers National Association and with the revised computer program. This form is found in Appendix A.

3) A proposed publication entitled "A Financial Data Summary and Analysis System For The Farm Supply Firm, User Manual--Introduction and Input Information" was developed to introduce the system to interested managers, review the system's output, including sample printouts, and discuss the general considerations and requirements for participation. This publication is found in Appendix G.

4) A proposed publication entitled "A Financial Data Summary and Analysis System For The Farm Supply Firm, User Manual--Output Interpretation" was developed to explain each statement of the printout, as to content and computation, and how it should be interpreted by the manager. This publication is found in Appendix H.

5) Finally, a Continuing Financial Analysis Comparison Form was developed to make successive comparisons of financial statements easier and more consistent over time. An example of a completed form is found in Appendix F.

CONCLUSIONS

"A Financial Data Summary and Analysis System For The Farm Supply Firm" supplies to the financial management of farm supply firms a simplified, standardized, and usable financial information system. This system is capable of making financial information available to management

in a timely and orderly fashion so as to encourage evaluation of the past performance of the firm and to facilitate planning of future operations.

RECOMMENDATIONS FOR FURTHER RESEARCH

Each output option of the financial data summary and analysis system has been tested with input to produce output as shown in Appendixes B, C, and F. The accuracy of the computed numbers and percentages have been verified with hand calculations. The account and subaccount items for which output has not been generated should be tested with additional sample data and the results should be verified.

Data from several Nebraska farm supply firms should be gathered for Option II and IV type computer runs to develop industry and other relevent composite group financial averages. These averages could be used as guidelines or benchmarks by managers to compare their firms' activities with the average. The costs associated with the gathering and processing of input data could also be established in this step, these costs should be reflected in the charge made to participating firms.

Earnings statements can now be printed out and analyzed in detail if the input data is submitted in detail. However, certain balance sheet input items are aggregated for presentation as a single number. Specifically, the valuation of equity is presented as one number in the balance sheet even though the input data is broken down into six subaccounts. Printing out more of this detail about equity would improve the manager's ability to analyze their firms' financial condition.

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SELECTED REFERENCES

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APPENDIX A

(Input Coding Form)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM FOR THE FARM SUPPLY FIRM

by
Maurice D. Kniep and P. W. Lytle

CODING FORM

The Enclosed Entries Summarize _____ Month(s) Operation

From the Accounting Records of Firm[1] _____

For Period Ending _____

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INTRODUCTION

Information about completing the coding form is in the footnotes at the back of this form. More detailed information is available in the publication entitled "A Financial Data Summary and Analysis System For The Farm Supply Firm, User's Manual--Introduction and Input Information". The footnotes and publication material should be used concurrently while completing this form. The numbers in parenthesis are simply to help with putting data into the computer and can be ignored by you. All values can be recorded on this form in dollars and cents (that is, you need not round off the cents).

	ITEM DESCRIPTION	NET SALES[2]	PURCHASES[3]	INVENTORY[4]
(01012)	GRAIN DEPARTMENT[5]	(01) _____	(02) _____	(03) _____
(01001)	Wheat	(01) _____	(02) _____	(03) _____
(01002)	Corn	(01) _____	(02) _____	(03) _____
(01003)	Barley	(01) _____	(02) _____	(03) _____
(01004)	Oats	(01) _____	(02) _____	(03) _____
(01005)	Rye	(01) _____	(02) _____	(03) _____
(01006)	Grain Sorghum	(01) _____	(02) _____	(03) _____
(01007)	Soybeans	(01) _____	(02) _____	(03) _____
(01008)	Rice	(01) _____	(02) _____	(03) _____
(01009)	Other Grain	(01) _____	(02) _____	(03) _____
(04052)	FERTILIZER DEPARTMENT[5]	(01) _____	(02) _____	(03) _____
(04043)	Dry Mixed	(01) _____	(02) _____	(03) _____
(04044)	Liquid Mixed	(01) _____	(02) _____	(03) _____
(04045)	Nitrogenous Materials	(01) _____	(02) _____	(03) _____
(04046)	Phosphate Materials	(01) _____	(02) _____	(03) _____
(04047)	Potash	(01) _____	(02) _____	(03) _____

	ITEM DESCRIPTION	NET SALES[2]	PURCHASES[3]	INVENTORY[4]
(04048)	Lime	(01) _____	(02) _____	(03) _____
(04049)	Other Fertilizer	(01) _____	(02) _____	(03) _____
(05060)	SEED DEPARTMENT[5]	(01) _____	(02) _____	(03) _____
(05053)	Grain Seed	(01) _____	(02) _____	(03) _____
(05054)	Legume Seed	(01) _____	(02) _____	(03) _____
(05055)	Grass Seed	(01) _____	(02) _____	(03) _____
(05056)	Other Seed	(01) _____	(02) _____	(03) _____
(02025)	FEED DEPARTMENT[5]	(01) _____	(02) _____	(03) _____
(02013)	Poultry Feed	(01) _____	(02) _____	(03) _____
(02014)	Beef Feed	(01) _____	(02) _____	(03) _____
(02015)	Dairy Feed	(01) _____	(02) _____	(03) _____
(02016)	Swine Feed	(01) _____	(02) _____	(03) _____
(02017)	Special Ingredients	(01) _____	(02) _____	(03) _____
(02018)	Bagged Feed	(01) _____	(02) _____	(03) _____
(02019)	Bulk Feed	(01) _____	(02) _____	(03) _____
(02020)	Other Feed	(01) _____	(02) _____	(03) _____

	ITEM DESCRIPTION	NET SALES[2]	PURCHASES[3]	INVENTORY[4]
(06073)	FARM SUPPLIES DEPARTMENT[5]	(01) _____	(02) _____	(03) _____
(06061)	Agricultural Chemicals	(01) _____	(02) _____	(03) _____
(06062)	Animal Health Products	(01) _____	(02) _____	(03) _____
(06063)	Farm Machinery	(01) _____	(02) _____	(03) _____
(06064)	Hardware	(01) _____	(02) _____	(03) _____
(06065)	Petroleum Products	(01) _____	(02) _____	(03) _____
(06066)	Livestock and Poultry Equipment	(01) _____	(02) _____	(03) _____
(06067)	Lumber and Building Supplies	(01) _____	(02) _____	(03) _____
(06068)	Tires, Batteries, and Accessories	(01) _____	(02) _____	(03) _____
(06069)	Other Farm Supplies	(01) _____	(02) _____	(03) _____
(07077)	OTHER DEPARTMENTS[6]	(01) _____	(02) _____	(03) _____

(4)

	ITEM DESCRIPTION	DOLLAR VALUE
(08088)	OPERATING AND SERVICE INCOME[7]	(04) _____
(08078)	Grinding, Rolling, Pelleting, and Mixing Feed	(04) _____
(08079)	Cleaning and Treating Seed	(04) _____
(08080)	Custom Applications	(04) _____
(08081)	Equipment Rental Income	(04) _____
(08082)	Grain Storage, Handling, and Drying	(04) _____
(08083)	Trucking Operation Income	(04) _____
(09094)	OTHER INCOME[8]	(05) _____
(09089)	Interest Income	(05) _____
(09090)	Finance Charges	(05) _____
(09091)	Dividends	(05) _____
(09092)	Rental Income	(05) _____
(09093)	Gain on Disposal of Fixed Assets	(05) _____
(10098)	OTHER EXPENSES[9]	(06) _____
(10095)	Interest Expense	(06) _____
(10096)	Income Taxes	(06) _____
(10097)	Loss on Disposal of Fixed Assets	(06) _____

	ITEM DESCRIPTION	TOTAL DOLLAR VALUE[10]	GRAIN DEPARTMENT[11]	FERTILIZER DEPARTMENT[12]	SEED DEPARTMENT[13]
(11301)	SALARIES AND WAGES[17]	(13) _____	(14) _____	(15) _____	(16) _____
(11302)	Office Salaries	(13) _____	(14) _____	(15) _____	(16) _____
(11303)	Management Salaries	(13) _____	(14) _____	(15) _____	(16) _____
(11304)	Direct Labor	(13) _____	(14) _____	(15) _____	(16) _____
(11305)	Indirect Labor	(13) _____	(14) _____	(15) _____	(16) _____
(11306)	Other Labor	(13) _____	(14) _____	(15) _____	(16) _____
(12308)	PAYROLL TAXES[17]	(13) _____	(14) _____	(15) _____	(16) _____
(12309)	FICA	(13) _____	(14) _____	(15) _____	(16) _____
(12310)	State Unemployment	(13) _____	(14) _____	(15) _____	(16) _____
(12311)	Federal Unemployment	(13) _____	(14) _____	(15) _____	(16) _____
(13312)	EMPLOYEE BENEFITS[17,18]	(13) _____	(14) _____	(15) _____	(16) _____
(14318)	DEPRECIATION AND AMORTIZATION[17,19]	(13) _____	(14) _____	(15) _____	(16) _____

	ITEM DESCRIPTION	FEED DEPARTMENT[14]	FARM SUPPLIES DEPARTMENT[15]	OTHER DEPARTMENTS[16]
(11301)	SALARIES AND WAGES[17]	(17) _____	(18) _____	(19) _____
(11302)	Office Salaries	(17) _____	(18) _____	(19) _____
(11303)	Management Salaries	(17) _____	(18) _____	(19) _____
(11304)	Direct Labor	(17) _____	(18) _____	(19) _____
(11305)	Indirect Labor	(17) _____	(18) _____	(19) _____
(11306)	Other Labor	(17) _____	(18) _____	(19) _____
(12308)	PAYROLL TAXES[17]	(17) _____	(18) _____	(19) _____
(12309)	FICA	(17) _____	(18) _____	(19) _____
(12310)	State Unemployment	(17) _____	(18) _____	(19) _____
(12311)	Federal Unemployment	(17) _____	(18) _____	(19) _____
(13312)	EMPLOYEE BENEFITS[17,18]	(17) _____	(18) _____	(19) _____
(14318)	DEPRECIATION AND AMORTIZATION[17,19]	(17) _____	(18) _____	(19) _____

	ITEM DESCRIPTION	TOTAL DOLLAR VALUE[10]	GRAIN DEPARTMENT[11]	FERTILIZER DEPARTMENT[12]	SEED DEPARTMENT[13]
(15322)	RENT EXPENSE[17,19]	(13) _____	(14) _____	(15) _____	(16) _____
(15323)	Equipment Leases	(13) _____	(14) _____	(15) _____	(16) _____
(15324)	Buildings and Facilities Lease	(13) _____	(14) _____	(15) _____	(16) _____
(15325)	Other Rent	(13) _____	(14) _____	(15) _____	(16) _____
(16326)	REPAIRS AND MAINTENANCE[17]	(13) _____	(14) _____	(15) _____	(16) _____
(16327)	Equipment Repair	(13) _____	(14) _____	(15) _____	(16) _____
(16328)	Buildings and Facilities Repair	(13) _____	(14) _____	(15) _____	(16) _____
(16329)	Other Repair	(13) _____	(14) _____	(15) _____	(16) _____
(17330)	INSURANCE EXPENSE[17,20]	(13) _____	(14) _____	(15) _____	(16) _____
(17331)	Buildings and Machinery Insurance	(13) _____	(14) _____	(15) _____	(16) _____
(17332)	Inventory Insurance	(13) _____	(14) _____	(15) _____	(16) _____
(17333)	Other Insurance	(13) _____	(14) _____	(15) _____	(16) _____

	ITEM DESCRIPTION	FEED DEPARTMENT[14]	FARM SUPPLIES DEPARTMENT[15]	OTHER DEPARTMENTS[16]
(15322)	RENT EXPENSE[17,19]	(17) _____	(18) _____	(19) _____
(15323)	Equipment Leases	(17) _____	(18) _____	(19) _____
(15324)	Buildings and Facilities Lease	(17) _____	(18) _____	(19) _____
(15325)	Other Rent	(17) _____	(18) _____	(19) _____
(16326)	REPAIRS AND MAINTENANCE[17]	(17) _____	(18) _____	(19) _____
(16327)	Equipment Repair	(17) _____	(18) _____	(19) _____
(16328)	Buildings and Facilities Repair	(17) _____	(18) _____	(19) _____
(16329)	Other Repair	(17) _____	(18) _____	(19) _____
(17330)	INSURANCE EXPENSE[17,20]	(17) _____	(18) _____	(19) _____
(17331)	Buildings and Machinery Insurance	(17) _____	(18) _____	(19) _____
(17332)	Inventory Insurance	(17) _____	(18) _____	(19) _____
(17333)	Other Insurance	(17) _____	(18) _____	(19) _____

	ITEM DESCRIPTION	TOTAL DOLLAR VALUE[10]	GRAIN DEPARTMENT[11]	FERTILIZER DEPARTMENT[12]	SEED DEPARTMENT[13]
(18338)	PROPERTY AND BUSINESS TAXES[17,21]	(13) _____	(14) _____	(15) _____	(16) _____
(18339)	Real Estate Taxes	(13) _____	(14) _____	(15) _____	(16) _____
(18340)	Personal Property Tax	(13) _____	(14) _____	(15) _____	(16) _____
(18341)	Licenses (bus.,auto,etc)	(13) _____	(14) _____	(15) _____	(16) _____
(18342)	Feed Tax	(13) _____	(14) _____	(15) _____	(16) _____
(18343)	Fertilizer Tonnage Tax	(13) _____	(14) _____	(15) _____	(16) _____
(18344)	Other Taxes	(13) _____	(14) _____	(15) _____	(16) _____
(19345)	UTILITIES[17]	(13) _____	(14) _____	(15) _____	(16) _____
(19346)	Heat	(13) _____	(14) _____	(15) _____	(16) _____
(19347)	Lights	(13) _____	(14) _____	(15) _____	(16) _____
(19348)	Power	(13) _____	(14) _____	(15) _____	(16) _____
(19349)	Water	(13) _____	(14) _____	(15) _____	(16) _____
(19350)	Fuel	(13) _____	(14) _____	(15) _____	(16) _____
(20353)	Telephone	(13) _____	(14) _____	(15) _____	(16) _____
(22368)	ADVERTISING EXPENSE[17]	(13) _____	(14) _____	(15) _____	(16) _____

	ITEM DESCRIPTION	FEED DEPARTMENT[14]	FARM SUPPLIES DEPARTMENT[15]	OTHER DEPARTMENTS[16]
(18338)	PROPERTY AND BUSINESS TAXES[17,21]	(17) _____	(18) _____	(19) _____
(18339)	Real Estate Taxes	(17) _____	(18) _____	(19) _____
(18340)	Personal Property Tax	(17) _____	(18) _____	(19) _____
(18341)	Licenses (bus.,auto,etc)	(17) _____	(18) _____	(19) _____
(18342)	Feed Tax	(17) _____	(18) _____	(19) _____
(18343)	Fertilizer Tonnage Tax	(17) _____	(18) _____	(19) _____
(18344)	Other Taxes	(17) _____	(18) _____	(19) _____
(19345)	UTILITIES[17]	(17) _____	(18) _____	(19) _____
(19346)	Heat	(17) _____	(18) _____	(19) _____
(19347)	Lights	(17) _____	(18) _____	(19) _____
(19348)	Power	(17) _____	(18) _____	(19) _____
(19349)	Water	(17) _____	(18) _____	(19) _____
(19350)	Fuel	(17) _____	(18) _____	(19) _____
(20353)	Telephone	(17) _____	(18) _____	(19) _____
(22368)	ADVERTISING EXPENSE[17]	(17) _____	(18) _____	(19) _____

	ITEM DESCRIPTION	TOTAL DOLLAR VALUE[10]	GRAIN DEPARTMENT[11]	FERTILIZER DEPARTMENT[12]	SEED DEPARTMENT[13]
(24379)	TRAVEL AND ENTERTAINMENT[17]	(13) _____	(14) _____	(15) _____	(16) _____
(21357)	SUPPLIES[17]	(13) _____	(14) _____	(15) _____	(16) _____
(21358)	Stationery and Printing	(13) _____	(14) _____	(15) _____	(16) _____
(21359)	Postage	(13) _____	(14) _____	(15) _____	(16) _____
(21360)	Small Tools	(13) _____	(14) _____	(15) _____	(16) _____
(21361)	Fumigants	(13) _____	(14) _____	(15) _____	(16) _____
(21362)	Operating Supplies	(13) _____	(14) _____	(15) _____	(16) _____
(21363)	Bags	(13) _____	(14) _____	(15) _____	(16) _____
(21364)	Gas and Oil	(13) _____	(14) _____	(15) _____	(16) _____
(21365)	Other Supplies	(13) _____	(14) _____	(15) _____	(16) _____
(23372)	PROFESSIONAL SERVICES[17]	(13) _____	(14) _____	(15) _____	(16) _____
(23373)	Legal Expense	(13) _____	(14) _____	(15) _____	(16) _____
(23374)	Accounting and Audit	(13) _____	(14) _____	(15) _____	(16) _____
(23375)	Consulting Fees	(13) _____	(14) _____	(15) _____	(16) _____
(23376)	Electronic Data Processing	(13) _____	(14) _____	(15) _____	(16) _____
(23377)	Other Professional Services	(13) _____	(14) _____	(15) _____	(16) _____

	ITEM DESCRIPTION	FEED DEPARTMENT[14]	FARM SUPPLIES DEPARTMENT[15]	OTHER DEPARTMENTS[16]
(24379)	TRAVEL AND ENTERTAINMENT[17]	(17) _____	(18) _____	(19) _____
(21357)	SUPPLIES[17]	(17) _____	(18) _____	(19) _____
(21358)	Stationery and Printing	(17) _____	(18) _____	(19) _____
(21359)	Postage	(17) _____	(18) _____	(19) _____
(21360)	Small Tools	(17) _____	(18) _____	(19) _____
(21361)	Fumigants	(17) _____	(18) _____	(19) _____
(21362)	Operating Supplies	(17) _____	(18) _____	(19) _____
(21363)	Bags	(17) _____	(18) _____	(19) _____
(21364)	Gas and Oil	(17) _____	(18) _____	(19) _____
(21365)	Other Supplies	(17) _____	(18) _____	(19) _____
(23372)	PROFESSIONAL SERVICES[17]	(17) _____	(18) _____	(19) _____
(23373)	Legal Expense	(17) _____	(18) _____	(19) _____
(23374)	Accounting and Audit	(17) _____	(18) _____	(19) _____
(23375)	Consulting Fees	(17) _____	(18) _____	(19) _____
(23376)	Electronic Data Processing	(17) _____	(18) _____	(19) _____
(23377)	Other Professional Services	(17) _____	(18) _____	(19) _____

	ITEM DESCRIPTION	TOTAL DOLLAR VALUE[10]	GRAIN DEPARTMENT[11]	FERTILIZER DEPARTMENT[12]	SEED DEPARTMENT[13]
(25384)	MISCELLANEOUS EXPENSE[17,22]	(13) _____	(14) _____	(15) _____	(16) _____
(25385)	Contributions	(13) _____	(14) _____	(15) _____	(16) _____
(25386)	Dues	(13) _____	(14) _____	(15) _____	(16) _____
(25387)	Subscriptions	(13) _____	(14) _____	(15) _____	(16) _____
(25388)	Bad Debts	(13) _____	(14) _____	(15) _____	(16) _____
(25389)	Bank Charges	(13) _____	(14) _____	(15) _____	(16) _____
(25390)	Brokerage	(13) _____	(14) _____	(15) _____	(16) _____

	ITEM DESCRIPTION	FEED DEPARTMENT[14]	FARM SUPPLIES DEPARTMENT[15]	OTHER DEPARTMENTS[16]
(25384)	MISCELLANEOUS EXPENSE[17,22]	(17) _____	(18) _____	(19) _____
(25385)	Contributions	(17) _____	(18) _____	(19) _____
(25386)	Dues	(17) _____	(18) _____	(19) _____
(25387)	Subscriptions	(17) _____	(18) _____	(19) _____
(25388)	Bad Debts	(17) _____	(18) _____	(19) _____
(25389)	Bank Charges	(17) _____	(18) _____	(19) _____
(25390)	Brokerage	(17) _____	(18) _____	(19) _____

	ITEM DESCRIPTION	DOLLAR VALUE
(29900)	Cash on Hand	(08) _____
(29901)	Cash in Banks	(08) _____
(30906)	Marketable Securities	(08) _____
(31907)	Accounts Receivable - Customer	(08) _____
(31908)	Accounts Receivable - Other	(08) _____
(31909)	Notes Receivable	(08) _____
(31910)	Finance Notes Receivable	(08) _____
(31911)	Allowance for Doubtful Accounts	(08) _____
(31912)	Margin Deposits	(08) _____
(33916)	Advances Paid on Purchases[23]	(08) _____
(34917)	Accrued Storage Charges	(08) _____
(35918)	Inventories[24]	(08) _____
(36919)	Prepaid Insurance	(08) _____
(36920)	Prepaid Rent	(08) _____
(36921)	Prepaid Interest	(08) _____
(36924)	Other Prepaid Expenses	(08) _____
(37925)	Other Current Assets Not Listed Elsewhere[25]	(08) _____

	ITEM DESCRIPTION	DOLLAR VALUE
(38926)	Notes Receivable - Non Current	(09) _____
(38927)	Board of Trade Memberships	(09) _____
(39933)	Land	(09) _____
(39934)	Buildings and Elevator Properties[26]	(09) _____
(40941)	Accumulated Depreciation	(09) _____
(39935)	Machinery and Equipment[26]	(09) _____
(40942)	Accumulated Depreciation	(09) _____
(39936)	Autos and Trucks[26]	(09) _____
(40943)	Accumulated Depreciation	(09) _____
(39937)	Office Furniture and Equipment[26]	(09) _____
(40944)	Accumulated Depreciation	(09) _____
(39938)	Other Property, Plant, and Equipment[26]	(09) _____
(40945)	Accumulated Depreciation	(09) _____
(41948)	Intangibles	(09) _____
(42950)	Other Long Term Assets Not Listed Elsewhere[25]	(09) _____

	ITEM DESCRIPTION	DOLLAR VALUE
(43951)	Notes Payable - Banks	(10) _____
(43952)	Notes Payable - Other	(10) _____
(43953)	Current Portion Long Term Debt	(10) _____
(44954)	Accounts Payable - Trade	(10) _____
(44955)	Accounts Payable - Other	(10) _____
(44956)	Outstanding Drafts	(10) _____
(44957)	Employee Taxes Withheld[27]	(10) _____
(44958)	Taxes Collected -- Sales, etc.[27]	(10) _____
(44959)	Dividends Payable	(10) _____
(45965)	Advances Received for Sales[28]	(10) _____
(46966)	Accrued Property Taxes	(10) _____
(46967)	Accrued Salaries and Wages	(10) _____
(46968)	Accrued Interest Expense	(10) _____
(46969)	Accrued Payroll Taxes	(10) _____
(46970)	Accrued Storage Expenses	(10) _____
(46973)	Other Accrued Expenses	(10) _____
(47975)	Federal Income Taxes Payable	(10) _____
(47976)	State Income Taxes Payable	(10) _____
(48974)	Other Current Liabilities Not Listed Elsewhere[25]	(10) _____

(13)

	ITEM DESCRIPTION	DOLLAR VALUE
(49977)	Long Term Debt - Source A	(11) _____
(49978)	Long Term Debt - Source B	(11) _____
(49979)	Long Term Debt - Source C	(11) _____
(49985)	Other Long Term Debt Not Listed Elsewhere[25]	(11) _____
(50986)	Deferred Income Tax	(11) _____
(51987)	Deferred Investment Credit	(11) _____
(52988)	Preferred Stock	(12) _____
(52989)	Common Stock	(12) _____
(52990)	Additional Paid-In Captital	(12) _____
(52991)	Retained Earnings	(12) _____
(52992)	Proprietorship[29]	(12) _____
(52993)	Other Equity[25]	(12) _____

FOOTNOTES

[1]Restrict firm identification to the six digit code assigned to your firm at signup. This aids in keeping your data confidential.

[2]Record only net sales on the code form. Charges for sales returns and allowances, sales discounts, and etc. must be deducted before entering your data.

[3]Include charges for transportation of incoming merchandise (freight, postage, etc.) in purchase cost. Credits for purchase returns and allowances, purchase discounts, and etc. must be deducted before entering your data on the code form. Freight charges for mixed shipments should be proportionally allocated to appropriate items.

[4]Valuations for initial beginning inventory at the start of use of this accounting service should be recorded on a separate coding form and sent to the processing center. Thereafter, values recorded are assumed to be for ending inventory as of the date recorded on the cover sheet. This value will automatically carry forward for the next period's beginning inventory.

[5]Never duplicate entry of your data. You may enter your transaction summaries by commodity (lower case lettering) or by department totals (upper case lettering) but not both. Consistency from period to period is recommended for analysis purposes.

[6]Should you have an unique department other than grain, fertilizer, seed, feed, or farm supplies, summaries of that enterprise should be recorded in this account. Do not record data in this category that should be itemized in operating and service income accounts.

[7]Record gross income from these activities. Associated expenses should be itemized under appropriate operating expense accounts.

[8]Income accruing to your firm from sources not directly associated with everyday business transactions.

[9]Expenses incurred by your firm from sources not directly associated with everyday business transactions.

[10]This column should be used if the regular output (Option I) is desired. If this column is used do not enter values in the grain, fertilizer, seed, feed, farm supplies, and other department columns.

[11]This column should be used if the detailed output (Option III) is desired. The dollar values placed in this column are that portion of the total operating expenses incurred by the Grain Department.

[12]This column should be used if the detailed output (Option III) is desired. The dollar values placed in this column are that portion of the total operating expenses incurred by the Fertilizer Department.

[13]This column should be used if the detailed output (Option III) is desired. The dollar values placed in this column are that portion of the total operating expenses incurred by the Seed Department.

[14]This column should be used if the detailed output (Option III) is desired. The dollar values placed in this column are that portion of the total operating expenses incurred by the Feed Department.

[15]This column should be used if the detailed output (Option III) is desired. The dollar values placed in this column are that portion of the total operating expenses incurred by the Farm Supplies Department.

[16]This column should be used if the detailed output (Option III) is desired. The dollar values placed in this column are that portion of the total operating expenses incurred by the Other Departments.

[17]Never duplicate entry of data. You may itemize expenses in detail (lower case lettering) or make composite entries by expense category (upper case lettering) but not both. Be consistent from period to period. All entries are assumed to be prorated for the time span specified on the cover sheet.

[18]Valuation of benefits awarded employees of your firm such as health and/or life insurance.

[19]Prorate annual charge to represent only this period of time.

[20]Do not list employee benefits in this category.

[21]Do not list payroll taxes in this category.

[22]Include the dollar value and a brief explanation for entries that do not fit account names in the comment portion of this form.

[23]Cash prepaid this period for merchandise to be received in a future accounting period.

[24]Make sure that the valuation assigned to this account equals the column total of departmental inventories previously recorded.

[25]Do not duplicate entries.

[26]The objective is to arrive at book value of property, plant, and equipment. You have two choices. The first is to record original cost of property, plant, and equipment and the associated accumulated depreciation to date. Second, you can record only the present book value of the property and leave the accumulated depreciation accounts blank. Just be sure that present book value can be derived.

[27]Withheld by firm and currently payable to governmental agency.

[28]Cash received this period from customers for merchandise to be delivered in a future accounting period.

[29]Make sure that this value is equal to the difference of total assets and total liabilities. Otherwise your balance sheet may be printed with errors.

COMMENTS

APPENDIX B

(Output Individual-Regular)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM

FOR THE FARM SUPPLY FIRM

FINANCIAL STATEMENTS
AND
RATIO ANALYSIS SHEETS

FIRM 001001

JUNE 30, 1974

DEPARTMENT OF AGRICULTURAL ECONOMICS
UNIVERSITY OF NEBRASKA
LINCOLN

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

GRAIN DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		112,473	100.0		228,946	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	32,863		29.2	35,356		15.7
PURCHASES	101,114		89.9	202,228		89.9
TOTAL GOODS AVAILABLE	133,977		119.1	237,584		105.6
LESS ENDING INVENTORY	33,768		30.0	33,768		15.0
COST OF GOODS SOLD		100,209	89.0		203,816	90.6
GROSS PROFIT ON SALES		12,264	10.9		21,130	9.3

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FERTILIZER DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		17,568	100.0		21,955	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	19,196		109.3	14,260		65.0
PURCHASES	8,767		49.9	17,538		79.9
TOTAL GOODS AVAILABLE	27,963		159.2	31,794		144.8
LESS ENDING INVENTORY	13,820		78.7	13,820		62.9
COST OF GOODS SOLD		14,183	80.5		17,974	81.8
GROSS PROFIT ON SALES		3,421	19.4		3,981	18.1

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

SEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		8,648	100.0		9,296	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	5,452		63.0	1,783		19.2
PURCHASES	4,229		48.9	8,458		91.0
TOTAL GOODS AVAILABLE	9,681		111.9	10,241		110.1
LESS ENDING INVENTORY	2,516		29.1	2,516		27.1
COST OF GOODS SOLD		7,165	82.8		7,725	83.1
GROSS PROFIT ON SALES		1,483	17.1		1,571	16.8

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY			OPERATIONS YEAR TO DATE		
	(--- $$ ---)	(--- $$ ---)	% (SALES)	(--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		13,835	100.0		27,670	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	7,738		55.9	9,884		35.7
PURCHASES	10,518		76.0	21,037		76.0
TOTAL GOODS AVAILABLE	18,256		131.9	30,921		111.7
LESS ENDING INVENTORY	6,485		46.9	6,485		23.4
COST OF GOODS SOLD		11,771	85.0		24,436	88.3
GROSS PROFIT ON SALES		2,064	14.9		3,234	11.6

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1976

FARM SUPPLIES DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY			OPERATIONS YEAR TO DATE		
	(--- $$ ---)	(--- $$ ---)	% (SALES)	(--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		6,840	100.0		8,680	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	12,913		177.1	10,516		121.2
PURCHASES	5,284		98.0	6,567		75.7
TOTAL GOODS AVAILABLE	15,327		225.1	17,083		196.8
LESS ENDING INVENTORY	9,842		144.9	9,842		113.5
COST OF GOODS SOLD		5,548	81.1		7,238	83.3
GROSS PROFIT ON SALES		1,292	18.8		1,446	16.6

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER DEPARTMENTS

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		876	100.0		1,512	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	1,100		125.6	1,000		66.1
PURCHASES	625		71.3	1,250		82.7
TOTAL GOODS AVAILABLE	1,725		196.9	2,250		148.8
LESS ENDING INVENTORY	980		111.9	980		64.8
COST OF GOODS SOLD		745	85.0		1,270	83.9
GROSS PROFIT ON SALES		131	14.9		242	16.0

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES OF MERCHANDISE		160,236	97.2		294,059	97.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	78,462		49.0	72,799		24.8
PURCHASES	128,537		80.2	257,074		87.8
TOTAL GOODS AVAILABLE	206,999		129.2	329,873		112.2
LESS ENDING INVENTORY	67,418		42.1	67,418		22.9
COST OF GOODS SOLD		139,581	87.1		262,455	89.3
GROSS PROFIT ON SALES		20,655	12.9		31,604	10.7
OPERATING AND SERVICE INCOME		4,598	2.8		9,196	3.0
GROSS PROFIT FOR TOTAL OPERATION		25,253	15.3		40,800	13.5

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT FOR TOTAL OPERATION		25,253	100.0		40,800	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	3,237		12.8	6,473		15.9
PAYROLL TAXES	150		.6	301		.7
EMPLOYEE BENEFITS	20		.1	41		.1
DEPRECIATION	1,330		5.3	2,660		6.5
RENT	367		1.5	738		1.8
REPAIRS	754		3.0	1,507		3.7
INSURANCE	395		1.6	790		1.9
TAXES	363		1.4	726		1.8
UTILITIES	361		1.4	723		1.8
ADVERTISING	118		.5	229		.6
TRAVEL AND ENTERTAINMENT	51		.2	103		.3
SUPPLIES	883		3.5	1,766		4.3
PROFESSIONAL SERVICES	50		.2	100		.2
MISCELLANEOUS EXPENSE	148		.6	296		.7
TOTAL OPERATING EXPENSES		8,223	32.6		16,489	40.3
OPERATING PROFIT		17,030	67.4		24,351	59.7
OTHER INCOME		118	.5		236	.6
OTHER EXPENSES		583	2.3		1,167	2.9
NET PROFIT		16,565	65.6		23,420	57.4
AS PERCENT OF GROSS INCOME			10.0			7.7

COMMENTS: OPTION I -- SAMPLE OUTPUT

182421280

RPV 3/74

FIRM 001001
BALANCE SHEET
JUNE 30, 1974

ASSETS	(--- $$ ---)	% (TOTAL)
CURRENT ASSETS		
CASH	22,011	7.6
MARKETABLE SECURITIES	3,080	1.1
RECEIVABLES	50,679	17.4
ADVANCES PAID ON PURCHASES	3,522	1.2
ACCRUED STORAGE CHARGES		
INVENTORIES	67,818	23.2
PREPAID EXPENSES	1,217	.4
OTHER CURRENT ASSETS		
TOTAL CURRENT ASSETS	147,927	50.9
LONG TERM ASSETS		
INVESTMENTS AND OTHER ASSETS		
PROPERTY, PLANT AND EQUIPMENT	139,786	48.1
INTANGIBLES		
OTHER LONG TERM ASSETS	2,751	.9
TOTAL LONG TERM ASSETS	142,537	49.1
TOTAL ASSETS	290,464	100.0

LIABILITIES AND EQUITY	(--- $$ ---)	% (TOTAL)
CURRENT LIABILITIES		
NOTES PAYABLE	34,250	11.8
ACCOUNTS PAYABLE	31,983	11.0
ADVANCES RECEIVED FOR SALES	9,582	3.3
ACCRUED EXPENSES		
INCOME TAXES PAYABLE	585	.2
OTHER CURRENT LIABILITIES		
TOTAL CURRENT LIABILITIES	76,400	26.3
LONG TERM LIABILITIES		
LONG TERM DEBT	58,728	20.2
DEFERRED INCOME TAXES		
DEFERRED INVESTMENT CREDIT		
TOTAL LONG TERM LIABILITIES	58,728	20.2
EQUITY	155,380	53.5
TOTAL LIABILITIES AND EQUITY	290,464	100.0

COMMENTS: OPTION I -- SAMPLE OUTPUT

042474

FIRM 001001
RATIO ANALYSIS
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

LIQUIDITY RATIOS:	
CURRENT RATIO	1.98
LIQUID RATIO	1.04

SOLVENCY RATIOS:	
LIABILITIES/ASSETS	0.87
LIABILITIES/EQUITY	0.87
FIXED ASSETS/EQUITY	0.92

PROFITABILITY RATIOS:	THIS PERIOD	YEAR TO DATE
GROSS RETURN ON SALES	12.9%	10.7%
GRAIN	10.9%	9.3%
FERTILIZER	19.4%	18.1%
SEED	17.1%	16.8%
FEED	14.9%	11.6%
FARM SUPPLIES	18.8%	16.6%
OTHER DEPARTMENTS	14.9%	16.0%
NET RETURN ON GROSS INCOME	10.0%	7.7%
NET RETURN ON ASSETS	5.7%	8.1%
NET RETURN ON EQUITY	10.7%	15.1%

MISCELLANEOUS RATIOS:	THIS PERIOD	YEAR TO DATE
AVERAGE INVENTORY TURNOVER	1.9	3.7
GRAIN	3.0	5.9
FERTILIZER	0.9	1.3
SEED	1.8	3.6
FEED	1.7	3.0
FARM SUPPLIES	0.5	0.7
OTHER DEPARTMENTS	0.7	1.3
AVERAGE COLLECTION PERIOD (DAYS)	27.7	30.1
OPERATING EXPENSES/GROSS PROFIT	32.6%	40.3%

COMMENTS: OPTION I -- SAMPLE OUTPUT

182421280

REV 3/74

FIRM 001001
DEPARTMENTAL ANALYSIS
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

DEPARTMENT	SALES	BEGINNING INVENTORY	PURCHASES	ENDING INVENTORY	COST OF GOODS SOLD	GROSS PROFIT	OPERATING EXPENSES	NET PROFIT (SALES)
				DEPARTMENTAL CONTRIBUTION				
GRAIN	70.2%	41.9%	78.7%	50.1%	71.8%	59.8%	0.0%	59.8%
FERTILIZER	11.0%	24.5%	6.8%	20.5%	10.1%	16.6%	0.0%	16.6%
SEED	5.8%	6.9%	3.3%	3.7%	5.1%	7.2%	0.0%	7.2%
FEED	8.6%	9.9%	8.2%	9.6%	8.4%	10.0%	0.0%	10.0%
FARM SUPPLIES	4.3%	15.4%	2.6%	18.6%	4.0%	6.3%	0.0%	6.3%
OTHER DEPARTMENTS	0.5%	1.4%	0.5%	1.5%	0.5%	0.6%	0.0%	0.6%
TOTAL OF DEPARTMENTS	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMMENTS: OPTION I -- SAMPLE OUTPUT

APPENDIX C

(Output Individual-Detail)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM

FOR THE FARM SUPPLY FIRM

FINANCIAL STATEMENTS
AND
RATIO ANALYSIS SHEETS

FIRM 001001

JUNE 30, 1974

DEPARTMENT OF AGRICULTURAL ECONOMICS
UNIVERSITY OF NEBRASKA
LINCOLN

082739310

REV 3/74

042574

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

GRAIN DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% SALES)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% SALES)
SALES		112,473	100.0		224,546	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	32,863		29.2	35,356		15.7
PURCHASES	101,114		89.9	202,228		89.9
TOTAL GOODS AVAILABLE	133,977		119.1	237,584		105.6
LESS ENDING INVENTORY	33,768		30.0	33,768		15.0
COST OF GOODS SOLD		100,209	89.0		203,816	90.6
GROSS PROFIT ON SALES		12,264	10.9		21,130	9.3

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

GRAIN DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		12,264	100.0		21,130	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	2,719		22.2	5,437		25.7
PAYROLL TAXES	126		1.0	252		1.2
EMPLOYEE BENEFITS	17		.1	34		.2
DEPRECIATION	1,117		9.1	2,234		10.6
RENT	308		2.5	617		2.9
REPAIRS	633		5.2	1,266		6.0
INSURANCE	332		2.7	663		3.1
TAXES	241		2.0	482		2.3
UTILITIES	303		2.5	607		2.9
ADVERTISING	96		.8	192		.9
TRAVEL AND ENTERTAINMENT	43		.4	86		.4
SUPPLIES	742		6.1	1,483		7.0
PROFESSIONAL SERVICES	42		.3	84		.4
MISCELLANEOUS EXPENSE	124		1.0	249		1.2
TOTAL OPERATING EXPENSES		6,843	55.8		13,686	64.8
NET PROFIT SALES		5,421	44.2		7,444	35.2

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FERTILIZER DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% SALES)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% SALES)
SALES		17,564	100.0		21,955	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	19,196		109.3	14,260		65.0
PURCHASES	6,767		49.9	17,534		79.9
TOTAL GOODS AVAILABLE	27,963		159.2	31,794		144.8
LESS ENDING INVENTORY	13,820		78.7	13,820		62.9
COST OF GOODS SOLD		14,143	80.5		17,974	81.8
GROSS PROFIT ON SALES		3,421	19.4		3,981	18.1

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

FERTILIZER DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		3,421	100.0		2,981	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	107		3.1	214		5.4
PAYROLL TAXES	5		.1	10		.3
EMPLOYEE BENEFITS	1			1		
DEPRECIATION	44		1.2	88		2.2
RENT	12		.4	24		.6
REPAIRS	25		.7	50		1.3
INSURANCE	13		.4	26		.7
TAXES	86		2.5	171		4.3
UTILITIES	12		.4	24		.6
ADVERTISING	4		.1	8		.2
TRAVEL AND ENTERTAINMENT	2		.1	3		.1
SUPPLIES	29		.8	58		1.5
PROFESSIONAL SERVICES	2		.1	3		.1
MISCELLANEOUS EXPENSE	5		.1	10		.2
TOTAL OPERATING EXPENSES		347	10.1		690	17.3
NET PROFIT SALES		3,074	89.9		2,291	82.7

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

SEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	(--- $$ ---)	% (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		8,648	100.0		9,296	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	5,452		63.0	1,783		19.2
PURCHASES	4,229		48.9	8,458		91.0
TOTAL GOODS AVAILABLE	9,681		111.9	10,241		110.1
LESS ENDING INVENTORY	2,516		29.1	2,516		27.1
COST OF GOODS SOLD		7,165	82.8		7,725	83.1
GROSS PROFIT ON SALES		1,483	17.1		1,571	16.8

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

SEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		1,483	100.0		1,571	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	16		1.1	32		2.0
PAYROLL TAXES	1		.1	2		.1
EMPLOYEE BENEFITS						
DEPRECIATION	7		.5	13		.8
RENT	2		.1	4		.3
REPAIRS	4		.3	8		.5
INSURANCE	2		.1	4		.2
TAXES	1		.1	3		.2
UTILITIES	2		.1	4		.2
ADVERTISING	1		.1	1		.1
TRAVEL AND ENTERTAINMENT				1		.1
SUPPLIES	4		.3	9		.6
PROFESSIONAL SERVICES				1		.1
MISCELLANEOUS EXPENSE	1		.1	2		.1
TOTAL OPERATING EXPENSES		41	2.8		84	5.3
NET PROFIT SALES		1,442	97.2		1,487	94.7

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (— $$ —)	(— $$ —)	% (SALES)	OPERATIONS YEAR TO DATE (— $$ —)	(— $$ —)	% (SALES)
SALES		13,835	100.0		27,670	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	7,738		55.9	9,884		35.7
PURCHASES	10,518		76.0	21,037		76.0
TOTAL GOODS AVAILABLE	18,256		131.9	30,921		111.7
LESS ENDING INVENTORY	6,485		46.9	6,485		23.4
COST OF GOODS SOLD		11,771	85.0		24,436	88.3
GROSS PROFIT ON SALES		2,064	14.9		3,234	11.6

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		2,064	100.0		3,234	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	333		16.1	667		20.6
PAYROLL TAXES	15		.7	31		1.0
EMPLOYEE BENEFITS	2		.1	4		.1
DEPRECIATION	137		6.6	274		8.5
RENT	28		1.3	76		2.4
REPAIRS	78		3.8	155		4.8
INSURANCE	41		2.0	81		2.5
TAXES	30		1.5	59		1.8
UTILITIES	37		1.8	74		2.3
ADVERTISING	12		.6	24		.7
TRAVEL AND ENTERTAINMENT	5		.2	11		.3
SUPPLIES	91		4.4	182		5.6
PROFESSIONAL SERVICES	5		.2	10		.3
MISCELLANEOUS EXPENSE	15		.7	31		1.0
TOTAL OPERATING EXPENSES		839	40.6		1,679	51.9
NET PROFIT SALES		1,225	59.4		1,555	48.1

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FARM SUPPLIES DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY			OPERATIONS YEAR TO DATE		
	($$)	($$)	% (SALES)	($$)	($$)	% (SALES)
SALES		6,840	100.0		8,680	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	12,113		177.1	10,516		121.2
PURCHASES	3,284		48.0	6,567		75.7
TOTAL GOODS AVAILABLE	15,397		225.1	17,083		196.8
LESS ENDING INVENTORY	9,849		144.0	9,849		113.5
COST OF GOODS SOLD		5,548	81.1		7,234	83.3
GROSS PROFIT ON SALES		1,292	18.8		1,446	16.6

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FARM SUPPLIES DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		1,292	100.0		1,446	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	45		3.5	91		6.3
PAYROLL TAXES	2		.2	4		.3
EMPLOYEE BENEFITS				1		.1
DEPRECIATION	19		1.5	37		2.6
RENT	5		.4	10		.7
REPAIRS	11		.9	21		1.5
INSURANCE	6		.5	11		.8
TAXES	4		.3	8		.6
UTILITIES	5		.4	10		.7
ADVERTISING	2		.2	3		.2
TRAVEL AND ENTERTAINMENT	1		.1	1		.1
SUPPLIES	12		.9	25		1.7
PROFESSIONAL SERVICES	1		.1	1		.1
MISCELLANEOUS EXPENSE	2		.2	4		.3
TOTAL OPERATING EXPENSES		115	8.9		227	15.7
NET PROFIT SALES		1,177	91.1		1,219	84.3

COMMENTS: OPTION III — SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 2 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER DEPARTMENTS

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% SALES)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% SALES)
SALES		876	100.0		1,512	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	1,100		125.6	1,000		66.1
PURCHASES	625		71.3	1,250		82.7
TOTAL GOODS AVAILABLE	1,725		196.9	2,250		148.8
LESS ENDING INVENTORY	980		111.9	980		64.8
COST OF GOODS SOLD		745	85.0		1,270	82.9
GROSS PROFIT ON SALES		131	14.9		242	16.0

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER DEPARTMENTS

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		121	100.0		242	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	16		12.2	32		13.2
PAYROLL TAXES	1		.8	2		.8
EMPLOYEE BENEFITS						
DEPRECIATION	7		5.3	13		5.4
RENT	2		1.5	4		1.7
REPAIRS	4		3.1	8		3.3
INSURANCE	2		1.5	4		1.7
TAXES	1		.8	2		1.2
UTILITIES	2		1.5	4		1.7
ADVERTISING	1		.8	1		.4
TRAVEL AND ENTERTAINMENT				1		.4
SUPPLIES	4		2.1	9		3.7
PROFESSIONAL SERVICES				1		.4
MISCELLANEOUS EXPENSE	1		.8	2		.8
TOTAL OPERATING EXPENSES		41	31.3		84	34.7
NET PROFIT SALES		80	68.7		158	65.3

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
SALES OF MERCHANDISE		160,226	97.2		294,059	97.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	78,462		49.0	72,799		24.8
PURCHASES	128,537		80.2	257,074		87.4
TOTAL GOODS AVAILABLE	206,999		129.2	329,873		112.2
LESS ENDING INVENTORY	67,418		42.1	67,418		22.9
COST OF GOODS SOLD		139,581	87.1		262,455	89.3
GROSS PROFIT ON SALES		20,645	12.9		31,604	10.7
OPERATING AND SERVICE INCOME		4,598	2.8		9,196	3.0
GROSS PROFIT FOR TOTAL OPERATION		25,252	15.2		40,800	12.5

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENCING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERICC ONLY (--- $$ ---)	OPERATIONS FOR THIS PERICC ONLY (--- $$ ---)	OPERATIONS FOR THIS PERICC ONLY % (GROSS)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (GROSS)
GROSS PROFIT FOR TOTAL OPERATION		25,253	100.0		40,800	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	3,237		12.8	6,473		15.9
PAYROLL TAXES	150		.6	301		.7
EMPLOYEE BENEFITS	20		.1	41		.1
DEPRECIATION	1,330		5.3	2,660		6.5
RENT	367		1.5	734		1.8
REPAIRS	754		2.0	1,507		3.7
INSURANCE	395		1.6	790		1.9
TAXES	362		1.4	726		1.8
UTILITIES	361		1.4	723		1.8
ADVERTISING	114		.5	229		.6
TRAVEL AND ENTERTAINMENT	51		.2	103		.3
SUPPLIES	883		2.5	1,766		4.3
PROFESSIONAL SERVICES	50		.2	100		.2
MISCELLANEOUS EXPENSE	148		.6	296		.7
TOTAL OPERATING EXPENSES		8,223	32.6		16,449	40.3
OPERATING PROFIT		17,030	67.4		24,351	59.7
OTHER INCOME		118	.5		236	.6
OTHER EXPENSES		583	2.3		1,167	2.9
NET PROFIT		16,565	65.6		23,420	57.4
AS PERCENT OF GROSS INCOME			10.0			7.7

COMMENTS: OPTION III -- SAMPLE OUTPUT

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FIRM 001001
BALANCE SHEET
JUNE 30, 1974

ASSETS	(--- $$ ---)	% (TOTAL)
CURRENT ASSETS		
CASH	22,011	7.6
MARKETABLE SECURITIES	3,080	1.1
RECEIVABLES	50,679	17.4
ADVANCES PAID ON PURCHASES	3,522	1.2
ACCRUED STORAGE CHARGES		
INVENTORIES	67,418	23.2
PREPAID EXPENSES	1,217	.4
OTHER CURRENT ASSETS		
TOTAL CURRENT ASSETS	147,927	50.9
LONG TERM ASSETS		
INVESTMENTS AND OTHER ASSETS		
PROPERTY, PLANT AND EQUIPMENT	139,786	48.1
INTANGIBLES		
OTHER LONG TERM ASSETS	2,751	.9
TOTAL LONG TERM ASSETS	142,537	49.1
TOTAL ASSETS	290,464	100.0

LIABILITIES AND EQUITY	(--- $$ ---)	% (TOTAL)
CURRENT LIABILITIES		
NOTES PAYABLE	34,250	11.8
ACCOUNTS PAYABLE	31,983	11.0
ADVANCES RECEIVED FOR SALES	9,582	3.3
ACCRUED EXPENSES		
INCOME TAXES PAYABLE	585	.2
OTHER CURRENT LIABILITIES		
TOTAL CURRENT LIABILITIES	76,400	26.3
LONG TERM LIABILITIES		
LONG TERM DEBT	58,724	20.2
DEFERRED INCOME TAXES		
DEFERRED INVESTMENT CREDIT		
TOTAL LONG TERM LIABILITIES	58,724	20.2
EQUITY	155,340	53.5
TOTAL LIABILITIES AND EQUITY	290,464	100.0

COMMENTS: OPTION III -- SAMPLE OUTPUT

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FIRM 001001
RATIO ANALYSIS
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

LIQUIDITY RATIOS:	
CURRENT RATIO	1.94
LIQUID RATIO	1.04

SOLVENCY RATIOS:	
LIABILITIES/ASSETS	0.47
LIABILITIES/EQUITY	0.87
FIXED ASSETS/EQUITY	0.92

PROFITABILITY RATIOS:	THIS PERIOD	YEAR TO DATE
GROSS RETURN ON SALES	12.9%	10.7%
GRAIN	10.9%	9.3%
FERTILIZER	19.4%	18.1%
SEED	17.1%	16.8%
FEED	14.9%	11.6%
FARM SUPPLIES	18.8%	16.6%
OTHER DEPARTMENTS	14.9%	16.0%
NET RETURN ON GROSS INCOME	10.0%	7.7%
NET RETURN ON ASSETS	5.7%	8.1%
NET RETURN ON EQUITY	10.7%	15.1%

MISCELLANEOUS RATIOS:	THIS PERIOD	YEAR TO DATE
AVERAGE INVENTORY TURNOVER	1.9	3.7
GRAIN	3.0	5.9
FERTILIZER	0.9	1.3
SEED	1.8	2.6
FEED	1.7	3.0
FARM SUPPLIES	0.5	0.7
OTHER DEPARTMENTS	0.7	1.2
AVERAGE COLLECTION PERIOD (DAYS)	27.7	30.1
OPERATING EXPENSES/GROSS PROFIT	32.6%	40.3%

COMMENTS: OPTION III -- SAMPLE CUTPUT

FIRM 001001
DEPARTMENTAL ANALYSIS
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

DEPARTMENT	SALES	BEGINNING INVENTORY	PURCHASES	ENDING INVENTORY	COST OF GOODS SOLD	GROSS PROFIT	OPERATING EXPENSES	NET PROFIT (SALES)
				DEPARTMENTAL CONTRIBUTION				
GRAIN	70.2%	41.9%	78.7%	50.1%	71.8%	59.4%	83.2%	43.6%
FERTILIZER	11.0%	24.5%	6.8%	20.5%	10.1%	16.6%	4.2%	24.7%
SEED	5.4%	6.9%	3.3%	3.7%	5.1%	7.2%	0.5%	11.6%
FEED	8.6%	9.9%	8.2%	9.6%	8.4%	10.0%	10.2%	9.9%
FARM SUPPLIES	4.2%	15.4%	2.6%	14.6%	4.0%	6.2%	1.4%	9.5%
OTHER DEPARTMENTS	0.5%	1.4%	0.5%	1.5%	0.5%	0.6%	0.5%	0.7%
TOTAL OF DEPARTMENTS	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMMENTS: OPTION III — SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

DEPARTMENT	SALES	BEGINNING INVENTORY	PURCHASES	ENDING INVENTORY	COST OF GOODS SOLD	GROSS PROFIT	OPERATING EXPENSES	NET PROFIT (SALES)
			DEPARTMENTAL CONTRIBUTION					
WHEAT	25.3%	15.1%	28.3%	18.0%	25.8%	21.4%		
CORN	16.8%	10.1%	18.9%	12.0%	17.2%	14.2%		
BARLEY	%	%	%	%	%	%		
OATS	1.4%	.8%	1.6%	1.0%	1.4%	1.2%		
RYE	%	%	%	%	%	%		
GRAIN SORGHUM	11.2%	6.7%	12.6%	8.0%	11.5%	9.5%		
SOYBEANS	15.4%	9.2%	17.3%	11.0%	15.8%	13.1%		
RICE	%	%	%	%	%	%		
OTHER GRAIN	%	%	%	%	%	%		
GRAIN DEPARTMENT	%	%	%	%	%	%		
POULTRY FEED	1.4%	1.6%	1.2%	1.5%	1.2%	1.6%	83.2%	43.6%
BEEF FEED	4.2%	4.8%	4.0%	4.7%	4.1%	4.9%		
DAIRY FEED	%	%	%	%	%	%		
SWINE FEED	%	%	%	%	%	%		
SPECIAL INGREDIENTS	%	%	%	%	%	%		
BAGGED FEED	2.0%	2.3%	1.9%	2.2%	1.9%	2.3%		
BULK FEED	1.0%	1.2%	1.0%	1.2%	1.0%	1.2%		
OTHER FEED	%	%	%	%	%	%		
FEED DEPARTMENT	%	%	%	%	%	%	10.2%	9.9%
DRY MIXED FERTILIZER	3.6%	8.1%	2.3%	6.8%	3.3%	5.5%		
LIQUID MIXED FERTILIZER	5.3%	11.7%	3.3%	9.8%	4.9%	8.0%		
NITROGENOUS MATERIALS	%	%	%	%	%	%		
PHOSPHATE MATERIALS	%	%	%	%	%	%		
POTASH	%	%	%	%	%	%		
LIME	2.1%	4.6%	1.2%	3.9%	1.9%	3.1%		
OTHER FERTILIZER	%	%	%	%	%	%		
FERTILIZER DEPARTMENT	%	%	%	%	%	%	4.2%	24.7%
GRAIN SEED	2.7%	3.5%	1.6%	1.9%	2.6%	3.6%		
LEGUME SEED	2.0%	2.6%	1.2%	1.4%	1.9%	2.7%		
GRASS SEED	.7%	.9%	.6%	.5%	.7%	.9%		
OTHER SEED	%	%	%	%	%	%		
SEED DEPARTMENT	%	%	%	%	%	%	.5%	11.6%
AGRICULTURAL CHEMICALS	1.5%	5.4%	.9%	5.1%	1.4%	2.2%		
ANIMAL HEALTH PRODUCTS	%	%	%	%	%	%		
FARM MACHINERY	%	%	%	%	%	%		
HARDWARE	.2%	.6%	.1%	.6%	.2%	.3%		
PETROLEUM PRODUCTS	1.2%	4.2%	.7%	3.9%	1.1%	1.7%		
LIVESTOCK AND POULTRY EQUIPMENT	%	%	%	%	%	%		
LUMBER AND BUILDING SUPPLIES	1.0%	3.7%	.6%	3.5%	1.0%	1.5%		
TIRES, BATTERIES AND ACCESSORIES	.4%	1.5%	.3%	1.5%	.4%	.6%		
OTHER FARM SUPPLIES	%	%	%	%	%	%		
FARM SUPPLIES DEPARTMENT	%	%	%	%	%	%	1.4%	9.5%
OTHER DEPARTMENTS	.5%	1.4%	.5%	1.5%	.5%	.6%	.2%	.7%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FCP 3 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER OPERATING AND SERVICE INCOME	PERCENT
GRIND, ROLL, PELLET AND MIX FEED	56.0%
CLEANING AND TREATING SEEDS	____%
CUSTOM APPLICATIONS	41.2%
EQUIPMENT RENTAL INCOME	____%
GRAIN STORAGE, HANDLING AND DRYING	2.8%
TRUCKING OPERATION INCOME	____%
OTHER OPERATING AND SERVICE INCOME	____%

OTHER INCOME	PERCENT
INTEREST INCOME	44.1%
FINANCE CHARGES	55.9%
DIVIDENDS	____%
RENTAL INCOME	____%
GAIN ON DISPOSAL OF FIXED ASSETS	____%
OTHER INCOME	____%

OTHER EXPENSES	PERCENT
INTEREST EXPENSE	83.3%
INCOME TAXES	16.7%
LOSS ON DISPOSAL OF FIXED ASSETS	____%
OTHER EXPENSES	____%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OPERATING EXPENSES	PERCENT
SALARIES AND WAGES	
OFFICE SALARIES	____%
MANAGEMENT SALARIES	7.9%
DIRECT LABOR	19.7%
INDIRECT LABOR	11.8%
OTHER LABOR	____%
PAYROLL TAXES	____%
FICA	____%
STATE UNEMPLOYMENT	1.6%
FEDERAL UNEMPLOYMENT	____%
EMPLOYEE BENEFITS	.2%
DEPRECIATION AND AMORTIZATION	.2%
RENT EXPENSES	16.2%
EQUIPMENT LEASES	____%
BUILDINGS AND FACILITIES LEASE	1.1%
OTHER RENT	3.3%
REPAIRS AND MAINTENANCE	____%
EQUIPMENT REPAIR	____%
BUILDINGS AND FACILITIES REPAIR	6.9%
OTHER REPAIR	2.3%
INSURANCE EXPENSE	____%
BUILDINGS AND MACHINERY INSURANCE	____%
INVENTORY INSURANCE	.6%
OTHER INSURANCE	1.2%
PROPERTY AND BUSINESS TAXES	____%
REAL ESTATE TAXES	____%
PERSONAL PROPERTY TAX	1.5%
LICENSES (BUSINESS, AUTO, ETC)	1.9%
FEED TAX	____%
FERTILIZER TONNAGE TAX	____%
OTHER TAXES	.9%
	____%

COMMENTS: OPTION III — SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OPERATING EXPENSES	PERCENT
UTILITIES	
HEAT	.9%
LIGHT	.4%
POWER	1.3%
WATER	.3%
FUEL	.6%
TELEPHONE	.9%
SUPPLIES	
STATIONARY AND PRINTING	.7%
POSTAGE	1.0%
SMALL TOOLS	
FUMIGANTS	1.5%
OPERATING SUPPLIES	3.9%
BAGS	
GAS AND OIL	3.7%
OTHER SUPPLIES	
ADVERTISING EXPENSE	1.4%
PROFESSIONAL SERVICES	
LEGAL EXPENSE	
ACCOUNTING AND AUDIT	.6%
CONSULTING FEES	
EDP	
OTHER PROFESSIONAL SERVICES	
TRAVEL AND ENTERTAINMENT	.6%
MISCELLANEOUS EXPENSE	
CONTRIBUTIONS	.1%
DUES	.6%
SUBSCRIPTIONS	
BAD DEBTS	.4%
BANK CHARGES	.1%
BROKERAGE	.5%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
JUNE 30, 1974

TOTAL ASSETS	PERCENT
CASH ON HAND	.7%
CASH IN BANKS	6.9%
MARKETABLE SECURITIES	1.1%
ACCOUNTS RECEIVABLE - CUSTOMER	16.7%
ACCOUNTS RECEIVABLE - OTHER	.8%
NOTES RECEIVABLE	-%
FINANCE NOTES RECEIVABLE	-%
ALLOWANCE FOR DOUBTFUL ACCOUNTS	-%
MARGIN DEPOSITS	-%
ADVANCES PAID ON PURCHASES	1.2%
ACCRUED STORAGE CHARGES	-%
INVENTORIES	23.2%
PREPAID INSURANCE	.1%
PREPAID RENT	.2%
PREPAID INTEREST	.1%
OTHER PREPAID EXPENSES	-%
OTHER CURRENT ASSETS	-%
NOTES RECEIVABLE - NON CURRENT	-%
BOARD OF TRADE MEMBERSHIPS	-%
LAND	25.8%
BUILDINGS AND ELEVATOR PROPERTIES	10.2%
ACCUM DEPR - BLDG AND ELEVATOR	-%
MACHINERY AND EQUIPMENT	9.2%
ACCUM DEPR - MACH AND EQUIP	-%
AUTOS AND TRUCKS	2.7%
ACCUM DEPR - AUTOS AND TRUCKS	-%
OFFICE FURNITURE AND EQUIPMENT	-%
ACCUM DEPR - OFFICE FURN & EQUIP	-%
OTHER PROPERTY, PLANT AND EQUIPMENT	-%
ACCUM DEPR - OTHER EQUIPMENT	-%
INTANGIBLES	-%
OTHER LONG TERM ASSETS	.9%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
JUNE 30, 1974

TOTAL LIABILITIES AND EQUITY	PERCENT
NOTES PAYABLE - BANKS	10.4%
NOTES PAYABLE - OTHER	1.4%
CURRENT PORTION LONG TERM DEBT	%
ACCOUNTS PAYABLE - TRADE	11.0%
ACCOUNTS PAYABLE - OTHER	%
OUTSTANDING DRAFTS	%
EMPLOYEE TAXES WITHHELD	%
TAXES COLLECTED -- SALES, ETC	%
DIVIDENDS PAYABLE	%
ADVANCES RECEIVED FOR SALES	%
ACCRUED PROPERTY TAXES	3.3%
ACCRUED SALARIES AND WAGES	%
ACCRUED INTEREST EXPENSE	%
ACCRUED PAYROLL TAXES	%
ACCRUED STORAGE EXPENSES	%
OTHER ACCRUED EXPENSES	%
OTHER CURRENT LIABILITIES	%
FEDERAL INCOME TAXES PAYABLE	%
STATE INCOME TAXES PAYABLE	.2%
LONG TERM DEBT - SOURCE A	%
LONG TERM DEBT - SOURCE B	8.6%
LONG TERM DEBT - SOURCE C	11.6%
OTHER LONG TERM DEBT	%
DEFERRED INCOME TAXES	%
DEFERRED INVESTMENT CREDIT	%
PREFERRED STOCK	%
COMMON STOCK	%
ADDITIONAL PAID IN CAPITAL	31.7%
RETAINED EARNINGS	%
PROPRIETORSHIP	4.6%
OTHER EQUITY	17.2%
	%

COMMENTS: OPTION III -- SAMPLE OUTPUT

APPENDIX D

(Program Listing)

PL/I F COMPILER OPTIONS SPECIFIED ARE AS FOLLOWS--

SIZE=256K,EXTDIC

THE COMPLETE LIST OF OPTIONS USED DURING THIS COMPILATION IS--

```
  EBCDIC
  CHAR60
NOMACRO
  SOURCE2
NOMACDCK
  COMP
  SOURCE
NOATR
NOXREF
NOEXTREF
NOLIST
  LOAD
NODECK
  FLAGW
NOSTMT
  SIZE=0262144
  LINECNT=060
  OPT=01
  SORMGIN=(002,072,001)
  EXTDIC
  NEST
  OPLIST
  SYNCHKT
```

```
*OPTIONS IN EFFECT*   EBCDIC,CHAR60,NOMACRO,SOURCE2,NOMACDCK,COMP,SOURCE,NOATR,NOXREF,NOEXTREF,NOLIST,LOAD,
*OPTIONS IN EFFECT*   NODECK,FLAGW,NOSTMT,SIZE=0262144,LINECNT=060,OPT=01,SORMGIN=(002,072,001),EXTDIC,
*OPTIONS IN EFFECT*   NEST,OPLIST,SYNCHKT
```

```
STMT LEVEL NEST
  1              (SIZE):                                                    00000000
                 FSPIS:  PROCEDURE OPTIONS(MAIN);                           00000010
                                 /*--------------*/                         00000020
                                 /* DECLARATIONS */                         00000030
                                 /*--------------*/                         00000040
                                                                            00000050
  2     1        DECLARE                                                    00000060
                                                                            00000070
                 /* PARAMS FILE -->    //GO.PARAMS DD *    */              00000080
                                                                            00000090
                         PAPAMS FILE INPUT,                                 00000100
                                                                            00000110
                 /* MASTER FILE -->    //GO.MASTER DD *    */              00000120
                                                                            00000130
                         MASTER FILE INPUT,                                 00000140
                                                                            00000150
                 /* CURRENT FILE -->   //GO.CURRENT DD *   */              00000160
                                                                            00000170
                         CURRENT FILE RECORD INPUT,                         00000180
                                                                            00000190
                 /* PREVOUS FILE -->   //GO.PREVOUS DD *   */              00000200
                                                                            00000210
                         PREVOUS FILE RECORD INPUT,                         00000220
                                                                            00000230
                 /* SUMMARY FILE -->   //GO.SUMMARY DD SYSOUT=A  */        00000240
                                                                            00000250
                         SUMMARY FILE PRINT,                                00000260
                                                                            00000270
                 /* PRINTER FILE -->   //GO.PRINTER DD SYSOUT=A  */        00000280
                                                                            00000290
                         PRINTER FILE PRINT;                                00000300
                                                                            00000310
  3     1        DECLARE                                                    00000320
                           1 PARAMETER_CARD,  /* FIRST CARD IN PARAMS FILE */ 00000330
                             2 ( (TYPE_STATEMENT, SELECTIVE) FIXED BINARY(16) 00000340
                                                             INITIAL(0),    00000350
                                 (DATE_OF_CURRENT_BEGIN_INVENTORY,          00000360
                                  DATE_OF_PREVOUS_BEGIN_INVENTORY) CHARACTER(8) 00000370
                                                             INITIAL(' '),  00000380
                                  DATE_OF_STATEMENT CHARACTER(20) INITIAL(' '), 00000390
                                 (#_DAYS_IN_THIS_PERIOD,                    00000400
                                  #_DAYS_IN_STUDY_TO_DATE,                  00000410
                                  #_MONTHS_IN_CURRENT_PERIOD) FIXED DECIMAL(3) 00000420
                                                             INITIAL(0) ),  00000430
                           USER_SUPPLIED_MESSAGE(2) CHARACTER(80),          00000440
                           SPONSOR(3) CHARACTER(80);                        00000450
  4     1        DECLARE                                                    00000460
                           MASTER_FIRM_CODE FIXED DECIMAL(6) INITIAL(0);    00000470
  5     1        DECLARE                                                    00000480
                 CURRENT_RECORD CHARACTER(80) BASED(C), /* RECORD IMAGE */  00000490
                     1 CURRENT_RECORD_DESCRIPTION,  /* FROM CURRENT FILE */ 00000500
                       2 (CURRENT_FIRM_CODE FIXED DECIMAL(6) INITIAL(0),    00000510
                          CURRENT_DATE CHARACTER(8) INITIAL(' '),           00000520
                         (CURRENT_COMPOSITE_CODE,                           00000530
                          CURRENT_ITEM_CODE,                                00000540
                          CURRENT_CLASS_CODE)                               00000550
```

```
STMT LEVEL NEST

                                                  FIXED BINARY(16) INITIAL(0),     00000560
                        CURRENT_VALUE FIXED DECIMAL(10,2) INITIAL(0) ),            00000570
                  1 CURRENT_COMPOSITES,  /* RETAINS FIRM DATA */                  00000580
                    2 ( ( (CURRENT_SALES, CURRENT_PURCHASES,                       00000590
                           CURRENT_BEGIN_INVENTORY,CURRENT_ENDING_INVENTORY) (7),  00000600
                           CURRENT_OTHER_ACCOUNTS(8:52)) FIXED DECIMAL(10,2));     00000610
  6     1       DECLARE DEPT_C_OTHER_ACCOUNTS(8:52,13:19)  FIXED DECIMAL(10,2)     00000620
  7     1       DECLARE                                    INITIAL((315)0);        00000630
                  1 SUM_CURRENT_COMPOSITES,  /* ACCUMULATOR FOR AVERAGES */      00000640
                    2 ( ( (SUM_CURRENT_SALES, SUM_CURRENT_PURCHASES,               00000650
                           SUM_CURRENT_BEGIN_INVENTORY,                            00000660
                           SUM_CURRENT_ENDING_INVENTORY)  (7),                     00000670
                           SUM_CURRENT_OTHER_ACCOUNTS(8:52) )                      00000680
                                  FIXED DECIMAL(11,2) INITIAL( (73) 0) );          00000690
  8     1       DECLARE                                                          00000700
                  1 DETAIL_CURRENT_PERIOD CONTROLLED,  /* DETAIL BY ACCOUNT */   00000710
                    2 ( ( (DETAIL_C_SALES, DETAIL_C_PURCHASES,                     00000720
                           DETAIL_C_BEGIN_INVENTORY, DETAIL_C_ENDING_INVENTORY)    00000730
                                                                        (77),      00000740
                           DETAIL_C_SERVICE_INCOME(78:88),                         00000750
                           DETAIL_C_OTHER_INCOME(89:94),                           00000760
                           DETAIL_C_OTHER_EXPENSES(95:99),                         00000770
                           DETAIL_C_OPERATING_EXPENSES(301:399),                   00000780
                           DETAIL_C_CURRENT_ASSETS(900:925),                       00000790
                           DETAIL_C_LONG_TERM_ASSETS(926:950),                     00000800
                           DETAIL_C_CURRENT_LIABILITIES(951:976),                  00000810
                           DETAIL_C_LONG_TERM_LIABILITIES(977:987),                00000820
                           DETAIL_C_EQUITY(988:999) ) FIXED DECIMAL(10,2) ),       00000830
                        (DETAIL_C_COST_OF_GOODS_SOLD(77),                          00000840
                         DETAIL_C_GROSS_PROFIT_SALES(77)) FIXED DECIMAL(10,2) CONTROLLED;00000850
  9     1       DECLARE (DEPT_C_TOTAL_OPERATING_EXPENSES(7),                     00000860
                         DEPT_C_PERCENT_EXPENSES(11:28,7),                       00000870
                         DEPT_C_PERCENT_PROFIT_SALES(7),                         00000880
                         DEPT_C_PERCENT_TOT_OPR_EXP(7),                          00000890
                         DEPT_C_NET_PROFIT_SALES(7))                             00000900
                                          FIXED DECIMAL(10,2) INITIAL((154)0);   00000910
 10     1       DECLARE  PREVOUS_RECORD CHARACTER(80) BASED(P), /* RECORD IMAGE */00000920
                         1 PREVOUS_RECORD_DESCRIPTION,  /* FROM PREVOUS FILE */ 00000930
                           2 (PREVOUS_FIRM_CODE FIXED DECIMAL(6) INITIAL(0),       00000940
                              PREVOUS_DATE CHARACTER(4) INITIAL(' '),              00000950
                             (PREVOUS_COMPOSITE_CODE,                              00000960
                              PREVOUS_ITEM_CODE,                                   00000970
                              PREVOUS_CLASS_CODE)                                  00000980
                                                  FIXED BINARY(16) INITIAL(0),     00000990
                             PREVOUS_VALUE FIXED DECIMAL(10,2) INITIAL(0) ),       00001000
                         1 PREVOUS_COMPOSITES,  /* RETAINS FIRM DATA */           00001010
                           2 ( ( (PREVOUS_SALES, PREVOUS_PURCHASES,                00001020
                                  PREVOUS_BEGIN_INVENTORY,PREVOUS_ENDING_INVENTORY) (7),00001030
                                  PREVOUS_OTHER_ACCOUNTS(8:28)) FIXED DECIMAL(10,2)) ;00001040
 11     1       DECLARE DEPT_P_OTHER_ACCOUNTS(8:28,13:19)  FIXED DECIMAL(10,2)    00001050
 12     1       DECLARE                                    INITIAL((147)0);        00001060
                                                                                  00001070
                  1 SUM_PREVOUS_COMPOSITES,  /* ACCUMULATOR FOR AVERAGES */      00001080
                    2 ( ( (SUM_PREVOUS_SALES, SUM_PREVOUS_PURCHASES,              00001090
                                                                                  00001100
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                    SUM_PREVOUS_BEGIN_INVENTORY,                                  00001110
                    SUM_PREVOUS_ENDING_INVENTORY) (7),                            00001120
                    SUM_PREVOUS_OTHER_ACCOUNTS(8:28) )                            00001130
                              FIXED DECIMAL(11,2) INITIAL( (49) 0) );             00001140
13    1     DECLARE                                                               00001150
            1 DETAIL_PREVOUS_PERIOD CONTROLLED,  /* DETAIL BY ACCOUNT */          00001160
              2 ( ( (DETAIL_P_SALES, DETAIL_P_PURCHASES,                          00001170
                   DETAIL_P_BEGIN_INVENTORY, DETAIL_P_ENDING_INVENTORY) (77),    00001180
                   DETAIL_P_SERVICE_INCOME(78:88),                               00001190
                   DETAIL_P_OTHER_INCOME(89:94),                                 00001200
                   DETAIL_P_OTHER_EXPENSES(95:99),                               00001210
                   DETAIL_P_OPERATING_EXPENSES(301:399)),                        00001220
                                          FIXED DECIMAL(10,2) ),                 00001230
              LAST_PREVOUS_FIRM_CODE FIXED DECIMAL(6) INITIAL(0);                 00001240
14    1     DECLARE (DEPT_P_TOTAL_OPERATING_EXPENSES(7),                          00001250
                   DEPT_P_PERCENT_EXPENSES(11:28,7),                             00001260
                   DEPT_P_PERCENT_PROFIT_SALES(7),                               00001270
                   DEPT_P_PERCENT_TOT_OPR_EXP(7),                                00001280
                   DEPT_P_NET_PROFIT_SALES(7))                                   00001290
                                          FIXED DECIMAL(10,2) INITIAL((154)0);   00001300
15    1     DECLARE  1 ITEM_NAMES CONTROLLED,  /* IDENTIFICATION */               00001310
                     2 ( (ITEM_001_099(99),                                       00001320
                          ITEM_301_399(301:399),                                  00001330
                          ITEM_900_999(900:999) ) CHARACTER(35) ),                00001340
                    COMPOSITE_NAME(52) CHARACTER(35);                             00001350
16    1     DECLARE                                                               00001360
                  ( (SELECTIVE_SWITCH_#1, SELECTIVE_SWITCH_#2, SELECTIVE_SWITCH_#3, 00001370
                    SELECTIVE_SWITCH_#4) (2),  /* SELECTED FIRMS OR ALL FIRMS */ 00001380
                   (TYPE_STATEMENT_SWITCH_#1, TYPE_STATEMENT_SWITCH_#2,           00001390
                    TYPE_STATEMENT_SWITCH_#3, TYPE_STATEMENT_SWITCH_#4,           00001400
                    TYPE_STATEMENT_SWITCH_#5, TYPE_STATEMENT_SWITCH_#6,           00001410
                    TYPE_STATEMENT_SWITCH_#7, TYPE_STATEMENT_SWITCH_#8) (3),      00001420
                  /* INDIVIDUAL - REGULAR, COMPOSITE AVERAGES, INDIVIDUAL - DETAIL */00001430
                  COME_HERE_IF_ENDFILE_ON_MASTER(2),  /* ENDFILE(MASTER) CONDITION */00001440
                  COME_HERE_IF_ENDFILE_ON_CURRENT(3), /* ENDFILE(CURRENT) CONDITION*/00001450
                  COME_HERE_IF_ENDFILE_ON_PREVOUS(3), /* ENDFILE(PREVOUS) CONDITION*/00001460
                  DETAIL_CURRENT_CLASS(19), COMPOSITE_CURRENT_CLASS(19),          00001470
                  DETAIL_PREVOUS_CLASS(19), COMPOSITE_PREVOUS_CLASS(19),          00001480
                  IS_CURRENT_FILE_CLOSED_#1(2:3), IS_CURRENT_FILE_CLOSED_#2(2:3), 00001490
                  IS_PREVOUS_FILE_CLOSED(2:3),                                    00001500
                  ARE_BOTH_INPUT_FILES_CLOSED(2) ) LABEL;                         00001510
17    1     DECLARE                                                               00001520
                  (CURRENT_GOODS_AVAILABLE,          PREVOUS_GOODS_AVAILABLE,   00001530
                   CURRENT_COST_OF_GOODS_SOLD,       PREVOUS_COST_OF_GOODS_SOLD,00001540
                   CURRENT_GROSS_PROFIT_SALES,       PREVOUS_GROSS_PROFIT_SALES) (7) 00001550
                                                     FIXED DECIMAL(10);           00001560
18    1     DECLARE                                                               00001570
                  (FIRM_CURRENT_SALES,               FIRM_PREVOUS_SALES,        00001580
                   FIRM_CURRENT_PURCHASES,           FIRM_PREVOUS_PURCHASES,    00001590
                   FIRM_CURRENT_BEGIN_INVENTORY,     FIRM_PREVOUS_BEGIN_INVENTORY, 00001600
                   FIRM_CURRENT_GOODS_AVAILABLE,     FIRM_PREVOUS_GOODS_AVAILABLE, 00001610
                   FIRM_CURRENT_ENDING_INVENTORY,    FIRM_PREVOUS_ENDING_INVENTORY, 00001620
                   FIRM_CURRENT_COST_OF_GOODS_SOLD,  FIRM_PREVOUS_COST_OF_GOODS_SOLD, 00001630
                   FIRM_CURRENT_GROSS_PROFIT_SALES,  FIRM_PREVOUS_GROSS_PROFIT_SALES, 00001640
                   FIRM_CURRENT_SERVICE_INCOME,      FIRM_PREVOUS_SERVICE_INCOME, 00001650
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                    FIRM_CURRENT_GROSS_PROFIT_TOTAL, FIRM_PREVOUS_GROSS_PROFIT_TOTAL, 00001660
                    FIRM_CURRENT_OPERATING_EXPENSES, FIRM_PREVOUS_OPERATING_EXPENSES, 00001670
                    FIRM_CURRENT_OPERATING_PROFIT,   FIRM_PREVOUS_OPERATING_PROFIT,   00001680
                    FIRM_CURRENT_OTHER_INCOME,       FIRM_PREVOUS_OTHER_INCOME,       00001690
                    FIRM_CURRENT_OTHER_EXPENSES,     FIRM_PREVOUS_OTHER_EXPENSES,     00001700
                    FIRM_CURRENT_NET_PROFIT,         FIRM_PREVOUS_NET_PROFIT)         00001710
                                                     FIXED DECIMAL(10);               00001720
 19     1       DECLARE (DEPT_C_PERCENT_GROSS(11:28,7), DEPT_P_PERCENT_GROSS(11:28,7), 00001730
                    CURRENT_PERCENT_SALES(7,7),      PREVOUS_PERCENT_SALES(7,7),      00001740
                    CURRENT_PERCENT_GROSS(11:28),    PREVOUS_PERCENT_GROSS(11:28),    00001750
                    FIRM_CURRENT_PERCENT_SALES(9),   FIRM_PREVOUS_PERCENT_SALES(9),   00001760
                    FIRM_CURRENT_PERCENT_GROSS(6),   FIRM_PREVOUS_PERCENT_GROSS(6),   00001770
                    FIRM_CURRENT_PERCENT_NET_PROFIT, FIRM_PREVOUS_PERCENT_NET_PROFIT) 00001780
                                                     FIXED DECIMAL(6,2);              00001790
 20     1            DECLARE                                                          00001800
                   (DEPT_ANAL_PERCENT_EXPENSES(7),   DEPT_ANAL_PERCENT_NET_PROFIT(7)) 00001810
                                          FIXED DECIMAL(6,2) INITIAL((14)0);          00001820
 21     1            DECLARE                                                          00001830
                   (SUM_DEPT_C_NET_PROFIT_SALES, SUM_DEPT_C_TOT_OPR_EXP)             00001840
                                          FIXED DECIMAL(10,2) INITIAL(0);             00001850
 22     1       DECLARE                                                              00001860
                    (CURRENT_RATIO,                  LIQUID_RATIO,                    00001870
                     LIABILITIES_PER_ASSETS,         LIABILITIES_PER_EQUITY,          00001880
                     LONG_TERM_ASSETS_PER_EQUITY)    FIXED DECIMAL(6,3),              00001890
                    (FIRM_CURRENT_RETURN_ON_ASSETS,  FIRM_PREVOUS_RETURN_ON_ASSETS,   00001900
                     FIRM_CURRENT_RETURN_ON_EQUITY,  FIRM_PREVOUS_RETURN_ON_EQUITY,   00001910
                     FIRM_CURRENT_INVENTORY_TURNOVER, FIRM_PREVOUS_INVENTORY_TURNOVER, 00001920
                     CURRENT_INVENTORY_TURNOVER(7),  PREVOUS_INVENTORY_TURNOVER(7),   00001930
                     FIRM_CURRENT_COLLECTION_PERIOD, FIRM_PREVOUS_COLLECTION_PERIOD)  00001940
                                                     FIXED DECIMAL(6,2);              00001950
 23     1       DECLARE                                                              00001960
                    (CURRENT_ASSETS, LONG_TERM_ASSETS, TOTAL_ASSETS,                  00001970
                     CURRENT_LIABILITIES, LONG_TERM_LIABILITIES, TOTAL_LIABILITIES,   00001980
                     EQUITY, TOTAL_LIABILITIES_AND_EQUITY)  FIXED DECIMAL(9),         00001990
                    (PERCENT_TOTAL_ASSETS(29:42), PERCENT_CURRENT_ASSETS,             00002000
                     PERCENT_LONG_TERM_ASSETS, PERCENT_TOTAL_LIABILITIES(43:52),      00002010
                     PERCENT_CURRENT_LIABILITIES,                                     00002020
                     PERCENT_LONG_TERM_LIABILITIES) FIXED DECIMAL(6,2);               00002030
 24     1       DECLARE                                                              00002040
                   ACTIVITY_BY_DEPARTMENT(7,6) FIXED DECIMAL(6,2),                   00002050
                   (ACTIVITY_BY_COMMODITY(77,6), ACTIVITY_BY_SERVICE_INCOME(78:88),  00002060
                    ACTIVITY_BY_OTHER_INCOME(89:94),                                 00002070
                    ACTIVITY_BY_OTHER_EXPENSES(95:99),                               00002080
                    ACTIVITY_BY_OPERATING_EXPENSES(301:399),                         00002090
                    ACTIVITY_BY_ASSETS(900:950),                                     00002100
                    ACTIVITY_BY_OWNERSHIP(951:999)) FIXED DECIMAL(6,2) CONTROLLED;   00002110
 25     1       DECLARE                                                              00002120
                       (SUB_EOF_MASTER, SUB_EOF_CURRENT,                             00002130
                        SUB_EOF_PREVOUS, SUB_EOF_BOTH_FILES)                         00002140
                                             FIXED BINARY(16) INITIAL(1),            00002150
                       INFO_MISSING FIXED DECIMAL(1) INITIAL(0),                     00002160
                       (#_CURRENT_RECORDS_READ, #_PREVOUS_RECORDS_READ)              00002170
                                                 FIXED DECIMAL(1),                   00002180
                       #_FIRMS_COMPLETE FIXED DECIMAL(3) INITIAL(0),                 00002190
                       (I,J) FIXED BINARY(16),                                       00002200
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                    INVALID_CODE(4) FIXED DECIMAL(9),                                   00002210
                    #_CONVERSIONS FIXED DECIMAL(3) INITIAL(0),                          00002220
                    ZERO FIXED DECIMAL(1) INITIAL(0);                                   00002230
 26     1       DECLARE                                                                 00002240
                  (BLANK_DOLLAR_PERCENT, DOLLAR_BLANK_PERCENT, BLANK_BLANK_PERCENT)     00002250
                                                              CHARACTER(81),            00002260
                  DEPARTMENT_NAME(7) CHARACTER(24),                                     00002270
                  DASH CHARACTER(132) INITIAL ( (131) '-' ),                            00002280
                  (STATEMENT_DATE(2),                                                   00002290
                   IDENTIFICATION,                                                      00002300
                   BOTTOM_LINE,                                                         00002310
                   COLUMN_CAPTION(5)) CHARACTER(132),                                   00002320
                  DATE_PRINTED CHARACTER(6),                                            00002330
                  P# FIXED DECIMAL(3),                                                  00002340
                  UL5 CHARACTER(5) INITIAL('_____'),                                    00002350
                  UL9 CHARACTER(11) INITIAL(' _________'),                              00002360
                  PUL5 CHARACTER(6) INITIAL('_____%'),                                  00002370
                  UNDERLINE_PERCENT(2) CHARACTER(92),                                   00002380
                  COLUMN_FOR_CENTERING_DATE FIXED DECIMAL(3);                           00002390
 27     1       DATE_PRINTED = DATE;                                                    00002400
 28     1       DATE_PRINTED = SUBSTR(DATE_PRINTED,3,4) || SUBSTR(DATE_PRINTED,1,2);    00002410
 29     1       BLANK_DOLLAR_PERCENT =                                                  00002420
                 '                                                                      00002430
                 __ _____';    _________    _____                          ________    00002440
 30     1       DOLLAR_BLANK_PERCENT =                                                  00002450
                 '  _________                                                           00002460
                              _____          _________';                              00002470
 31     1       BLANK_BLANK_PERCENT =                                                   00002480
                 '                                                                      00002490
                              _____                                                     00002500
                 _____';                                                              00002510
 32     1       BOTTOM_LINE =                                                           00002520
                 '                                                                      00002530
                                                                  REV 3/74 ';           00002540
                 /* EARNINGS STATEMENT */                                             00002550
 33     1       FOR1:  FORMAT(X(1),A,X(12),A,SKIP(0),X(36),                           00002560
                  2 (X(11),P'----,---,---',X(2),P'----,---,---',X(2),P'-----V.-',     00002570
                   X(1)));                                                          00002580
                 /* EARNINGS STATEMENT - EXPENSES */                                  00002590
 34     1       FOR2:  FORMAT(X(3),A(33),X(12),A,SKIP(0),X(36),                       00002600
                   2 (X(11),P'----,---,---',X(2),P'----,---,---',X(2),P'-----V.-',    00002610
                   X(1)));                                                          00002620
                 /* BALANCE SHEET */                                                  00002630
 35     1       FOR3:  FORMAT(X(4),A(32),A,X(7),A,X(15),A(32),A,X(7),A,SKIP(0),X(35), 00002640
                   P'----,---,---',X(5),P'-----V.-',X(46),P'----,---,---',X(5),       00002650
                   P'-----V.-');                                                    00002660
                 /* BALANCE SHEET */                                                  00002670
 36     1       FOR4:  FORMAT(X(3),A(32),A,X(7),A,SKIP(0),X(35),P'----,---,---',X(5), 00002680
                   P'-----V.-');                                                    00002690
 37     1       FOR7:  FORMAT(X(3),A(32),A,X(7),A,SKIP(0),X(105),P'----,---,---',X(5), 00002700
                   P'-----V.-');                                                    00002710
 38     1       FOR8:  FORMAT(X(4),A(32),A,X(7),A,X(12),A(35),A,X(7),A,SKIP(0),X(35), 00002720
                   P'----,---,---',X(5),P'-----V.-',X(46),P'----,---,---',          00002730
                   X(5),P'-----V.-');                                               00002740
 39     1       FOR9:  FORMAT(X(1),A(35),A,X(7),A,X(12),A(35),A,X(7),A,SKIP(0),X(35), 00002750
                   P'----,---,---',X(7),A,X(46),P'----,---,---',X(7),A);
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                    /* RATIOS */                                                                    00002760
40      1           FOR5:  FORMAT(X(12),A,A,X(4),A,X(15),A,A,X(5),A,                              00002770
                      SKIP(0),X(40),F(7,1),X(3),F(7,1),X(48),F(7,1),X(3),F(7,1));                 00002780
41      1           FOR6:  FORMAT(X(12),A,A,X(4),A,X(15),A,A,X(8),A,                              00002790
                      SKIP(0),X(40),F(7,1),X(3),F(7,1),X(48),F(7,1),X(3),F(7,1));                 00002800
42      1           FOR20:  FORMAT(SKIP,X(39),A,X(12),A,SKIP(0),X(84),P'-----V.-');             00002810
                    /* INSTRUCT COMPUTER THAT IT CAN PRINT ACROSS COMPLETE PAGE                  */00002820
43      1           OPEN FILE(PRINTER) LINESIZE(132);                                           00002830
44      1                   OPEN FILE(SUMMARY) LINESIZE(132);                                   00002840
45      1               ON CONVERSION      /* INVALID CHARACTER DETECTED */                     00002850
46      1                 BEGIN;                                                                00002860
47      2           #_CONVERSIONS = #_CONVERSIONS + 1;                                          00002870
48      2           IF #_CONVERSIONS = 20 THEN DO;                                              00002880
50      2   1           PUT FILE(SUMMARY) EDIT ('PROGRAM TERMINATING DUE TO EXCESS NUMBER OF    00002890
                     CONVERSION ERRORS')  (SKIP(3),A);                                          00002900
51      2   1         GO TO TERMINATE_PROGRAM;                                                  00002910
52      2   1       END;  /* TERMINATE DO GROUP */                                            00002920
53      2                   PUT FILE(SUMMARY) EDIT                                            00002930
                            ('A CONVERSION ERROR OCCURRED IN THE ',ONFILE,' FILE',            00002940
                            'ONSOURCE FIELD = ', ONSOURCE,                                    00002950
                            'ONCHAR = ', ONCHAR,                                              00002960
                            'ONCODE = ',ONCODE,                                               00002970
                            'PARAMETER_CARD:  ', PARAMETER_CARD,                              00002980
                            'MASTER_FIRM:  ', MASTER_FIRM_CODE,                               00002990
                            'CURRENT_RECORD:  ', CURRENT_RECORD_DESCRIPTION,                  00003000
                            'PREVOUS_RECORD:  ', PREVOUS_RECORD_DESCRIPTION)                  00003010
                            (SKIP(3),3 A,SKIP(2),COLUMN(10),A,A,SKIP,COLUMN(10),A,A,          00003020
                            SKIP,COLUMN(10),A,F(4),SKIP(2),                                   00003030
                      A,F(9),F(10),2 (A(4),X(6)),A(20),F(10),F(9),F(2),SKIP,A,F(6),           00003040
                    2 (SKIP,A,                                                                00003050
                            F(6),X(2),A(4),X(8),F(2),F(3),X(35),F(2),X(8),F(10,2)));          00003060
54      2               ONCHAR = '0';  /* SET INVALID CHARACTER TO ZERO */                      00003070
55      2               END;  /* TERMINATE BEGIN BLOCK */                                     00003080
                    /* INSTRUCTIONS TO FOLLOW IF AND WHEN ENDFILE(PARAMS) CONDITION IS           00003090
                       RAISED */                                                              00003100
56      1               ON ENDFILE(PARAMS)  /* CONDITION RAISED ONLY IF DATA IS MISSING  */00003110
57      1                 BEGIN;                                                              00003120
58      2                   INFO_MISSING = 1;                                                 00003130
59      2                   PUT FILE(SUMMARY) EDIT   ('PARAMETER FILE DID NOT CONTAIN SIX     00003140
                    DATA CARDS -- PROGRAM WILL TERMINATE PREMATURELY')  (SKIP(3),A);           00003150
60      2                   CLOSE FILE(PARAMS);                                               00003160
61      2                   GO TO COME_HERE_IF_ENDFILE_ON_PARAMS;  /* READ MASTER FILE */ 00003170
62      2               END;  /* TERMINATE BEGIN BLOCK */                                     00003180
                    /* INSTRUCTIONS TO FOLLOW WHEN ENDFILE(MASTER) CONDITION IS RAISED */     00003190
63      1               ON ENDFILE(MASTER)                                                    00003200
64      1                 BEGIN;                                                              00003210
65      2                   DECLARE SWITCH_WITHIN_EOF_MASTER(2)  LABEL;                       00003220
66      2                   GO TO SWITCH_WITHIN_EOF_MASTER(SUB_EOF_MASTER);                   00003230
67      2           SWITCH_WITHIN_EOF_MASTER(1):  /* FILE MISSING */                        00003240
                            INFO_MISSING = 1;                                                 00003250
68      2                   PUT FILE(SUMMARY) EDIT ('MASTER FILE DID NOT CONTAIN ANY DATA     00003260
                    -- PROGRAM WILL TERMINATE PREMATURELY')  (SKIP(3),A);                     00003270
69      2               GO TO COME_HERE_IF_ENDFILE_ON_MASTER(1);  /* READ CURRENT FILE */ 00003280
70      2           SWITCH_WITHIN_EOF_MASTER(2):  /* NORMAL END OF FILE ENCOUNTERED */      00003290
                          GO TO COME_HERE_IF_ENDFILE_ON_MASTER(2);  /* PRINT NUMBER        00003300
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 71     2          END;  /* TERMINATE BEGIN BLOCK */                                  FIRMS PROCESSED*/00003310
                                                                                                        00003320
 72     1       /* INSTRUCTIONS TO FOLLOW WHEN ENDFILE(CURRENT) CONDITION IS RAISED */ 00003330
 73     1          ON ENDFILE(CURRENT)                                                 00003340
                      BEGIN;                                                          00003350
 74     2               DECLARE SWITCH_WITHIN_EOF_CURRENT(2) LABEL;                    00003360
 75     2               GO TO SWITCH_WITHIN_EOF_CURRENT(SUB_EOF_CURRENT);              00003370
 76     2       SWITCH_WITHIN_EOF_CURRENT(1):  /* FILE MISSING */                     00003380
                      INFO_MISSING = 1;                                               00003390
 77     2               PUT FILE(SUMMARY) EDIT ('CURRENT FILE DID NOT CONTAIN ANY DATA00003400
                  -- PROGRAM WILL TERMINATE PREMATURELY')  (SKIP(3),A);                00003410
 78     2               GO TO COME_HERE_IF_ENDFILE_ON_CURRENT(1);  /* READ PREVOUS  00003420
 79     2                                                                  FILE */00003430
                  SWITCH_WITHIN_EOF_CURRENT(2):  /* NORMAL END OF FILE ENCOUNTERED */  00003440
                      SUB_EOF_CURRENT = 3;                                            00003450
 80     2               IF SUB_EOF_PREVOUS = 3 THEN SUB_EOF_BOTH_FILES = 2;            00003460
 82     2               GO TO COME_HERE_IF_ENDFILE_ON_CURRENT(SUB_EOF_PREVOUS);        00003470
 83     2          END;  /* TERMINATE BEGIN BLOCK */                                  00003480
                  /* INSTRUCTIONS TO FOLLOW WHEN ENDFILE(PREVOUS) CONDITION IS RAISED */ 00003490
 84     1          ON ENDFILE(PREVOUS)                                                 00003500
 85     1            BEGIN;                                                            00003510
 86     2               DECLARE SWITCH_WITHIN_EOF_PREVOUS(2) LABEL;                    00003520
 87     2               GO TO SWITCH_WITHIN_EOF_PREVOUS(SUB_EOF_PREVOUS);              00003530
 88     2       SWITCH_WITHIN_EOF_PREVOUS(1):  /* FILE MISSING */                     00003540
                      INFO_MISSING = 1;                                               00003550
 89     2               PUT FILE(SUMMARY) EDIT ('PREVOUS FILE DID NOT CONTAIN ANY DATA00003560
                  -- PROGRAM WILL TERMINATE PREMATURELY')  (SKIP(3),A);                00003570
 90     2               GO TO COME_HERE_IF_ENDFILE_ON_PREVOUS(1);  /* ANY DATA     00003580
                                                                          MISSING */ 00003590
 91     2       SWITCH_WITHIN_EOF_PREVOUS(2):  /* NORMAL END OF FILE ENCOUNTERED */  00003600
                      SUB_EOF_PREVOUS = 3;                                            00003610
 92     2               IF SUB_EOF_CURRENT = 3 THEN SUB_EOF_BOTH_FILES = 2;            00003620
 94     2          GO TO COME_HERE_IF_ENDFILE_ON_PREVOUS(SUB_EOF_CURRENT);            00003630
 95     2          END;  /* TERMINATE BEGIN BLOCK */                                  00003640
                  /* READ PARAMETER_CARD AND USER_SUPPLIED_MESSAGE IN THE PARAMS FILE  */00003650
 96     1               GET FILE(PARAMS) EDIT (PARAMETER_CARD)                         00003660
                   (COLUMN(1),F(9),F(10),2  (A(4),X(6)),A(20),F(10),F(9),F(2))       00003670
                        (USER_SUPPLIED_MESSAGE)                                       00003680
                    (2  (COLUMN(1),A(80)))                                            00003690
                   (SPONSOR)   (3 (COLUMN(1),A(80)));                                 00003700
 97     1               CLOSE FILE(PARAMS);  /* RELEASE STORAGE */                    00003710
 98     1          ISWITCH = 0;                                                       00003720
 99     1          IF TYPE_STATEMENT = 4 THEN DO; TYPE_STATEMENT = 3; ISWITCH = 1; END; 00003730
104     1               IF ¬ (TYPE_STATEMENT = 1 | TYPE_STATEMENT = 2 |               00003740
                             TYPE_STATEMENT = 3) THEN                                 00003750
105     1                  DO;  /* TYPE NOT EQUAL TO 1, 2, OR 3 */                    00003760
106     1    1             INFO_MISSING = 1;                                          00003770
107     1    1             PUT FILE(SUMMARY) EDIT ('THE VALUE (', TYPE_STATEMENT,     00003780
                           ') IS AN INVALID CODE FOR TYPE_STATEMENT')                 00003790
                                (SKIP(3),A,F(1),A);                                   00003800
108     1    1        END;  /* TERMINATE DO GROUP */                                  00003810
109     1             IF ¬(SELECTIVE = 1 | SELECTIVE = 2) THEN                       00003820
110     1                  DO;                                                        00003830
111     1    1                  INFO_MISSING = 1;                                     00003840
112     1    1                  PUT FILE(SUMMARY) EDIT ('THE VALUE (', SELECTIVE,     00003850
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                                ') IS AN INVALID CODE FOR SELECTIVE')                00003860
                                    (SKIP(3),A,F(1),A);                              00003870
113     1    1                 SELECTIVE = 1;  /* ASSIGN VALUE OF 1 TO AVOID A       00003880
                                                SUBSCRIPTRANGE PROBLEM */            00003890
114     1    1             END;  /* TERMINATE DO GROUP */                           00003900
115     1                IF SUBSTR(DATE_OF_CURRENT_BEGIN_INVENTORY,1,1) = ' ' |     00003910
                            SUBSTR(DATE_OF_CURRENT_BEGIN_INVENTORY,4,1) = ' ' THEN 00003920
116     1                   DO;                                                      00003930
117     1    1                 INFO_MISSING = 1;                                    00003940
118     1    1                 PUT FILE(SUMMARY) EDIT                               00003950
                                ('THE VALUE FOR DATE_OF_CURRENT_BEGIN_INVENTORY IS E00003960
                  ITHER MISSING OR INCOMPLETE')  (SKIP(3),A);                       00003970
119     1    1                 END;  /* TERMINATE DO GROUP */                       00003980
120     1                IF SUBSTR(DATE_OF_PREVOUS_BEGIN_INVENTORY,1,1) = ' ' |     00003990
                            SUBSTR(DATE_OF_PREVOUS_BEGIN_INVENTORY,4,1) = ' ' THEN 00004000
121     1                   DO;                                                      00004010
122     1    1                 INFO_MISSING = 1;                                    00004020
123     1    1                 PUT FILE(SUMMARY) EDIT                               00004030
                                ('THE VALUE FOR DATE_OF_PREVOUS_BEGIN_INVENTORY IS E00004040
                  ITHER MISSING OR INCOMPLETE')  (SKIP(3),A);                       00004050
124     1    1                 END;  /* TERMINATE DO GROUP */                       00004060
125     1                IF SUBSTR(DATE_OF_STATEMENT,1,1) = ' ' THEN                 00004070
126     1                   DO;                                                      00004080
127     1    1                 INFO_MISSING = 1;                                    00004090
128     1    1                 PUT FILE(SUMMARY) EDIT                               00004100
                                ('THE VALUE FOR DATE_OF_STATEMENT IS EITHER MISSING 00004110
                  OR IN WRONG CARD COLUMNS')  (SKIP(3),A);                          00004120
129     1    1                 END;  /* TERMINATE DO GROUP */                       00004130
130     1                IF #_DAYS_IN_THIS_PERIOD = 0 THEN                           00004140
131     1                   DO;                                                      00004150
132     1    1                 INFO_MISSING = 1;                                    00004160
133     1    1                 PUT FILE(SUMMARY) EDIT                               00004170
                                ('THE VALUE FOR #_DAYS_IN_THIS_PERIOD IS MISSING')  00004180
                                    (SKIP(3),A);                                    00004190
134     1    1                 END;  /* TERMINATE DO BLOCK */                       00004200
135     1                IF #_DAYS_IN_STUDY_TO_DATE = 0 THEN                         00004210
136     1                   DO;                                                      00004220
137     1    1                 INFO_MISSING = 1;                                    00004230
138     1    1                 PUT FILE(SUMMARY) EDIT                               00004240
                                ('THE VALUE FOR #_DAYS_IN_STUDY_TO_DATE IS MISSING')00004250
                                    (SKIP(3),A);                                    00004260
139     1    1             END;  /* TERMINATE DO GROUP */                           00004270
140     1            IF #_MONTHS_IN_CURRENT_PERIOD = 0 THEN DO;                      00004280
142     1    1         INFO_MISSING = 1;                                            00004290
143     1    1         PUT FILE(SUMMARY) EDIT                                       00004300
                       ('THE VALUE FOR #_MONTHS_IN_CURRENT_PERIOD IS MISSING')      00004310
                        (SKIP(3),A);                                                00004320
144     1    1     END;  /* TERMINATE DO GROUP */                                   00004330
145     1          COLUMN_FOR_CENTERING_DATE =                                      00004340
                             (132 - (INDEX(DATE_OF_STATEMENT,' ') - 1)) / 2;        00004350
146     1          PUT STRING(STATEMENT_DATE(1)) EDIT ('FOR ',#_MONTHS_IN_CURRENT_PERIOD, 00004360
                    ' MONTH PERIOD ENDING')    (X(53),A,F(2),A);                    00004370
147     1          PUT STRING(STATEMENT_DATE(2)) EDIT (DATE_OF_STATEMENT)           00004380
                    (X(COLUMN_FOR_CENTERING_DATE),A);                               00004390
                   /* CHECK OTHER INPUT FILES TO MAKE SURE WE HAVE EXPECTED DATA    */00004400
```

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STMT LEVEL NEST

148    1              GO TO SELECTIVE_SWITCH_#1(SELECTIVE) ;  /* (1 OR 2) */                    00004410
149    1         COME_HERE_IF_ENDFILE_ON_PARAMS:  /* FROM ENDFILE(PARAMS) CONDITION        00004420
                                                    BLOCK - PART OF FILE WAS MISSING */00004430
                 SELECTIVE_SWITCH_#1(1):  /* SELECTIVE */                                    00004440
                        GET FILE(MASTER) LIST (MASTER_FIRM_CODE) ;                          00004450
150    1         COME_HERE_IF_ENDFILE_ON_MASTER(1) :  /* FROM ENDFILE(MASTER) CONDITION  00004460
                                                    BLOCK -- FILE WAS MISSING      */00004470
                 SELECTIVE_SWITCH_#1(2):  /* ALL FIRMS */                                    00004480
                        READ FILE(CURRENT) SET(C) ;  /* READ FIRST TRANSACTION RECORD  00004490
151    1                                            IN CURRENT FILE                */00004500
                           GET STRING(CURRENT_RECORD) EDIT (CURRENT_RECORD_DESCRIPTI00004510
                 ON)                                                                        00004520
                            (F(6),X(2),A(4),X(8),F(2),F(3),X(35),F(2),X(8),F(10,2)) ;00004530
152    1         COME_HERE_IF_ENDFILE_ON_CURRENT(1) :  /* FROM ENDFILE(CURRENT) CONDITION00004540
                                                    BLOCK -- FILE WAS MISSING      */00004550
                        READ FILE(PREVOUS) SET(P) ;  /* READ FIRST TRANSACTION RECORD  00004560
153    1                                            IN PREVOUS FILE                */00004570
                           GET STRING(PREVOUS_RECORD) EDIT (PREVOUS_RECORD_DESCRIPTI00004580
                 ON)                                                                        00004590
                            (F(6),X(2),A(4),X(8),F(2),F(3),X(35),F(2),X(8),F(10,2)) ;00004600
154    1         COME_HERE_IF_ENDFILE_ON_PREVOUS(1) :  /* FROM ENDFILE(PREVOUS) CONDITION00004610
                                                    BLOCK -- FILE WAS MISSING      */00004620
              IF INFO_MISSING > 0 THEN                                                      00004630
155    1           DO;  /* INCOMPLETE DATA -- TERMINATE PROGRAM                          */00004640
156    1    1         PUT FILE(SUMMARY) EDIT                                              00004650
                       ('PROGRAM IS TERMINATING PREMATURELY DUE TO ABOVE REASONS')00004660
                              (SKIP(3),A) ;                                               00004670
157    1    1         GO TO TERMINATE_PROGRAM;                                            00004680
158    1    1       END;  /* TERMINATE DO GROUP */                                        00004690
                 /* WE EXECUTE FOLLOWING STATEMENTS ONLY IF ALL FILES AND PARAMETERS    00004700
                    WERE FOUND WHERE THEY WERE EXPECTED TO BE                           00004710
                                                                                        00004720
                    ASSIGN NEW VALUES TO SUBSCRIPT VARIABLES IN GO TO STATEMENTS IN ON  00004730
                    ENDFILE CONDITION BLOCKS                                            */00004740
159    1              SUB_EOF_MASTER = 2;                                                 00004750
160    1              SUB_EOF_CURRENT = 2;                                                00004760
161    1              SUB_EOF_PREVOUS = 2;                                                00004770
162    1           GO TO TYPE_STATEMENT_SWITCH_#1(TYPE_STATEMENT);  /* (1,2, OR 3) */00004780
163    1         TYPE_STATEMENT_SWITCH_#1(3):  /* DETAIL BY ACCOUNTS IS DESIRED SO      00004790
                                                   ALLOCATE AND INITIALIZE VARIABLES    00004800
                                                   NECESSARY FOR THAT OPTION          */00004810
                                ALLOCATE DETAIL_CURRENT_PERIOD;                         00004820
164    1                        ALLOCATE DETAIL_PREVOUS_PERIOD;                         00004830
165    1                        ALLOCATE ITEM_NAMES;                                    00004840
166    1         ALLOCATE DETAIL_C_COST_OF_GOODS_SOLD;                                  00004850
167    1         ALLOCATE DETAIL_C_GROSS_PROFIT_SALES;                                  00004860
168    1         ALLOCATE ACTIVITY_BY_COMMODITY;                                        00004870
169    1         ALLOCATE ACTIVITY_BY_SERVICE_INCOME;                                   00004880
170    1         ALLOCATE ACTIVITY_BY_OTHER_INCOME;                                     00004890
171    1         ALLOCATE ACTIVITY_BY_OTHER_EXPENSES;                                   00004900
172    1         ALLOCATE ACTIVITY_BY_OPERATING_EXPENSES;                               00004910
173    1         ALLOCATE ACTIVITY_BY_ASSETS;                                           00004920
174    1         ALLOCATE ACTIVITY_BY_OWNERSHIP;                                        00004930
175    1              ITEM_001_099(  1) = 'WHEAT                                        00004940
176    1              ITEM_001_099(  2) = 'CORN                                         00004950
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STMT LEVEL NEST

177   1        ITEM_001_099(  3) = 'BARLEY                    ';   00004960
178   1        ITEM_001_099(  4) = 'OATS                      ';   00004970
179   1        ITEM_001_099(  5) = 'RYE                       ';   00004980
180   1        ITEM_001_099(  6) = 'GRAIN SORGHUM             ';   00004990
181   1        ITEM_001_099(  7) = 'SOYBEANS                  ';   00005000
182   1        ITEM_001_099(  8) = 'RICE                      ';   00005010
183   1        ITEM_001_099(  9) = 'OTHER GRAIN               ';   00005020
184   1        ITEM_001_099( 10) = '                          ';   00005030
185   1        ITEM_001_099( 11) = '                          ';   00005040
186   1        ITEM_001_099( 12) = 'GRAIN DEPARTMENT          ';   00005050
187   1        ITEM_001_099( 13) = 'POULTRY FEED              ';   00005060
188   1        ITEM_001_099( 14) = 'BEEF FEED                 ';   00005070
189   1        ITEM_001_099( 15) = 'DAIRY FEED                ';   00005080
190   1        ITEM_001_099( 16) = 'SWINE FEED                ';   00005090
191   1        ITEM_001_099( 17) = 'SPECIAL INGREDIENTS       ';   00005100
192   1        ITEM_001_099( 18) = 'BAGGED FEED               ';   00005110
193   1        ITEM_001_099( 19) = 'BULK FEED                 ';   00005120
194   1        ITEM_001_099( 20) = 'OTHER FEED                ';   00005130
195   1        ITEM_001_099( 21) = '                          ';   00005140
196   1        ITEM_001_099( 22) = '                          ';   00005150
197   1        ITEM_001_099( 23) = '                          ';   00005160
198   1        ITEM_001_099( 24) = '                          ';   00005170
199   1        ITEM_001_099( 25) = 'FEED DEPARTMENT           ';   00005180
200   1        ITEM_001_099( 26) = '                          ';   00005190
201   1        ITEM_001_099( 27) = '                          ';   00005200
202   1        ITEM_001_099( 28) = '                          ';   00005210
203   1        ITEM_001_099( 29) = '                          ';   00005220
204   1        ITEM_001_099( 30) = '                          ';   00005230
205   1        ITEM_001_099( 31) = '                          ';   00005240
206   1        ITEM_001_099( 32) = '                          ';   00005250
207   1        ITEM_001_099( 33) = '                          ';   00005260
208   1        ITEM_001_099( 34) = '                          ';   00005270
209   1        ITEM_001_099( 35) = '                          ';   00005280
210   1        ITEM_001_099( 36) = '                          ';   00005290
211   1        ITEM_001_099( 37) = '                          ';   00005300
212   1        ITEM_001_099( 38) = '                          ';   00005310
213   1        ITEM_001_099( 39) = '                          ';   00005320
214   1        ITEM_001_099( 40) = '                          ';   00005330
215   1        ITEM_001_099( 41) = '                          ';   00005340
216   1        ITEM_001_099( 42) = '                          ';   00005350
217   1        ITEM_001_099( 43) = 'DRY MIXED FERTILIZER      ';   00005360
218   1        ITEM_001_099( 44) = 'LIQUID MIXED FERTILIZER   ';   00005370
219   1        ITEM_001_099( 45) = 'NITROGENOUS MATERIALS     ';   00005380
220   1        ITEM_001_099( 46) = 'PHOSPHATE MATERIALS       ';   00005390
221   1        ITEM_001_099( 47) = 'POTASH                    ';   00005400
222   1        ITEM_001_099( 48) = 'LIME                      ';   00005410
223   1        ITEM_001_099( 49) = 'OTHER FERTILIZER          ';   00005420
224   1        ITEM_001_099( 50) = '                          ';   00005430
225   1        ITEM_001_099( 51) = '                          ';   00005440
226   1        ITEM_001_099( 52) = 'FERTILIZER DEPARTMENT     ';   00005450
227   1        ITEM_001_099( 53) = 'GRAIN SEED                ';   00005460
228   1        ITEM_001_099( 54) = 'LEGUME SEED               ';   00005470
229   1        ITEM_001_099( 55) = 'GRASS SEED                ';   00005480
230   1        ITEM_001_099( 56) = 'OTHER SEED                ';   00005490
231   1        ITEM_001_099( 57) = '                          ';   00005500
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STMT LEVEL NEST

232   1     ITEM_001_099( 58) = '                                        ';  00005510
233   1     ITEM_001_099( 59) = '                                        ';  00005520
234   1     ITEM_001_099( 60) = 'SEED DEPARTMENT                         ';  00005530
235   1     ITEM_001_099( 61) = 'AGRICULTURAL CHEMICALS                  ';  00005540
236   1     ITEM_001_099( 62) = 'ANIMAL HEALTH PRODUCTS                  ';  00005550
237   1     ITEM_001_099( 63) = 'FARM MACHINERY                          ';  00005560
238   1     ITEM_001_099( 64) = 'HARDWARE                                ';  00005570
239   1     ITEM_001_099( 65) = 'PETROLEUM PRODUCTS                      ';  00005580
240   1     ITEM_001_099( 66) = 'LIVESTOCK AND POULTRY EQUIPMENT         ';  00005590
241   1     ITEM_001_099( 67) = 'LUMBER AND BUILDING SUPPLIES            ';  00005600
242   1     ITEM_001_099( 68) = 'TIRES, BATTERIES AND ACCESSORIES        ';  00005610
243   1     ITEM_001_099( 69) = 'OTHER FARM SUPPLIES                     ';  00005620
244   1     ITEM_001_099( 70) = '                                        ';  00005630
245   1     ITEM_001_099( 71) = '                                        ';  00005640
246   1     ITEM_001_099( 72) = '                                        ';  00005650
247   1     ITEM_001_099( 73) = 'FARM SUPPLIES DEPARTMENT                ';  00005660
248   1     ITEM_001_099( 74) = '                                        ';  00005670
249   1     ITEM_001_099( 75) = '                                        ';  00005680
250   1     ITEM_001_099( 76) = '                                        ';  00005690
251   1     ITEM_001_099( 77) = 'OTHER DEPARTMENTS                       ';  00005700
252   1     ITEM_001_099( 78) = 'GRIND, ROLL, PELLET AND MIX FEED        ';  00005710
253   1     ITEM_001_099( 79) = 'CLEANING AND TREATING SEEDS             ';  00005720
254   1     ITEM_001_099( 80) = 'CUSTOM APPLICATIONS                     ';  00005730
255   1     ITEM_001_099( 81) = 'EQUIPMENT RENTAL INCOME                 ';  00005740
256   1     ITEM_001_099( 82) = 'GRAIN STORAGE, HANDLING AND DRYING      ';  00005750
257   1     ITEM_001_099( 83) = 'TRUCKING OPERATION INCOME               ';  00005760
258   1     ITEM_001_099( 84) = '                                        ';  00005770
259   1     ITEM_001_099( 85) = '                                        ';  00005780
260   1     ITEM_001_099( 86) = '                                        ';  00005790
261   1     ITEM_001_099( 87) = '                                        ';  00005800
262   1     ITEM_001_099( 88) = 'OTHER OPERATING AND SERVICE INCOME      ';  00005810
263   1     ITEM_001_099( 89) = 'INTEREST INCOME                         ';  00005820
264   1     ITEM_001_099( 90) = 'FINANCE CHARGES                         ';  00005830
265   1     ITEM_001_099( 91) = 'DIVIDENDS                               ';  00005840
266   1     ITEM_001_099( 92) = 'RENTAL INCOME                           ';  00005850
267   1     ITEM_001_099( 93) = 'GAIN ON DISPOSAL OF FIXED ASSETS        ';  00005860
268   1     ITEM_001_099( 94) = 'OTHER INCOME                            ';  00005870
269   1     ITEM_001_099( 95) = 'INTEREST EXPENSE                        ';  00005880
270   1     ITEM_001_099( 96) = 'INCOME TAXES                            ';  00005890
271   1     ITEM_001_099( 97) = 'LOSS ON DISPOSAL OF FIXED ASSETS        ';  00005900
272   1     ITEM_001_099( 98) = 'OTHER EXPENSES                          ';  00005910
273   1     ITEM_001_099( 99) = '                                        ';  00005920
274   1     ITEM_301_399(301) = 'SALARIES AND WAGES                      ';  00005930
275   1     ITEM_301_399(302) = '  OFFICE SALARIES                       ';  00005940
276   1     ITEM_301_399(303) = '  MANAGEMENT SALARIES                   ';  00005950
277   1     ITEM_301_399(304) = '  DIRECT LABOR                          ';  00005960
278   1     ITEM_301_399(305) = '  INDIRECT LABOR                        ';  00005970
279   1     ITEM_301_399(306) = '  OTHER LABOR                           ';  00005980
280   1     ITEM_301_399(307) = '                                        ';  00005990
281   1     ITEM_301_399(308) = 'PAYROLL TAXES                           ';  00006000
282   1     ITEM_301_399(309) = '  FICA                                  ';  00006010
283   1     ITEM_301_399(310) = '  STATE UNEMPLOYMENT                    ';  00006020
284   1     ITEM_301_399(311) = '  FEDERAL UNEMPLOYMENT                  ';  00006030
285   1     ITEM_301_399(312) = 'EMPLOYEE BENEFITS                       ';  00006040
286   1     ITEM_301_399(313) = '                                        ';  00006050
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STMT LEVEL NEST

287   1     ITEM_301_399(314) = '                                    ';  00006060
288   1     ITEM_301_399(315) = '                                    ';  00006070
289   1     ITEM_301_399(316) = '                                    ';  00006080
290   1     ITEM_301_399(317) = '                                    ';  00006090
291   1     ITEM_301_399(318) = 'DEPRECIATION AND AMORTIZATION        ';  00006100
292   1     ITEM_301_399(319) = '                                    ';  00006110
293   1     ITEM_301_399(320) = '                                    ';  00006120
294   1     ITEM_301_399(321) = '                                    ';  00006130
295   1     ITEM_301_399(322) = 'RENT EXPENSES                       ';  00006140
296   1     ITEM_301_399(323) = '  EQUIPMENT LEASES                  ';  00006150
297   1     ITEM_301_399(324) = '  BUILDINGS AND FACILITIES LEASE    ';  00006160
298   1     ITEM_301_399(325) = '  OTHER RENT                        ';  00006170
299   1     ITEM_301_399(326) = 'REPAIRS AND MAINTENANCE             ';  00006180
300   1     ITEM_301_399(327) = '  EQUIPMENT REPAIR                  ';  00006190
301   1     ITEM_301_399(328) = '  BUILDINGS AND FACILITIES REPAIR   ';  00006200
302   1     ITEM_301_399(329) = '  OTHER REPAIR                      ';  00006210
303   1     ITEM_301_399(330) = 'INSURANCE EXPENSE                   ';  00006220
304   1     ITEM_301_399(331) = '  BUILDINGS AND MACHINERY INSURANCE ';  00006230
305   1     ITEM_301_399(332) = '  INVENTORY INSURANCE               ';  00006240
306   1     ITEM_301_399(333) = '  OTHER INSURANCE                   ';  00006250
307   1     ITEM_301_399(334) = '                                    ';  00006260
308   1     ITEM_301_399(335) = '                                    ';  00006270
309   1     ITEM_301_399(336) = '                                    ';  00006280
310   1     ITEM_301_399(337) = '                                    ';  00006290
311   1     ITEM_301_399(338) = 'PROPERTY AND BUSINESS TAXES         ';  00006300
312   1     ITEM_301_399(339) = '  REAL ESTATE TAXES                 ';  00006310
313   1     ITEM_301_399(340) = '  PERSONAL PROPERTY TAX             ';  00006320
314   1     ITEM_301_399(341) = '  LICENSES (BUSINESS, AUTO, ETC)    ';  00006330
315   1     ITEM_301_399(342) = '  FEED TAX                          ';  00006340
316   1     ITEM_301_399(343) = '  FERTILIZER TONNAGE TAX            ';  00006350
317   1     ITEM_301_399(344) = '  OTHER TAXES                       ';  00006360
318   1     ITEM_301_399(345) = 'UTILITIES                           ';  00006370
319   1     ITEM_301_399(346) = '  HEAT                              ';  00006380
320   1     ITEM_301_399(347) = '  LIGHT                             ';  00006390
321   1     ITEM_301_399(348) = '  POWER                             ';  00006400
322   1     ITEM_301_399(349) = '  WATER                             ';  00006410
323   1     ITEM_301_399(350) = '  FUEL                              ';  00006420
324   1     ITEM_301_399(351) = '                                    ';  00006430
325   1     ITEM_301_399(352) = '                                    ';  00006440
326   1     ITEM_301_399(353) = '  TELEPHONE                         ';  00006450
327   1     ITEM_301_399(354) = '                                    ';  00006460
328   1     ITEM_301_399(355) = '                                    ';  00006470
329   1     ITEM_301_399(356) = '                                    ';  00006480
330   1     ITEM_301_399(357) = 'SUPPLIES                            ';  00006490
331   1     ITEM_301_399(358) = '  STATIONARY AND PRINTING           ';  00006500
332   1     ITEM_301_399(359) = '  POSTAGE                           ';  00006510
333   1     ITEM_301_399(360) = '  SMALL TOOLS                       ';  00006520
334   1     ITEM_301_399(361) = '  FUMIGANTS                         ';  00006530
335   1     ITEM_301_399(362) = '  OPERATING SUPPLIES                ';  00006540
336   1     ITEM_301_399(363) = '  BAGS                              ';  00006550
337   1     ITEM_301_399(364) = '  GAS AND OIL                       ';  00006560
338   1     ITEM_301_399(365) = '  OTHER SUPPLIES                    ';  00006570
339   1     ITEM_301_399(366) = '                                    ';  00006580
340   1     ITEM_301_399(367) = '                                    ';  00006590
341   1     ITEM_301_399(368) = 'ADVERTISING EXPENSE                 ';  00006600
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STMT LEVEL NEST

342   1   ITEM_301_399(369) = '                                    ';  00006610
343   1   ITEM_301_399(370) = '                                    ';  00006620
344   1   ITEM_301_399(371) = '                                    ';  00006630
345   1   ITEM_301_399(372) = 'PROFESSIONAL SERVICES               ';  00006640
346   1   ITEM_301_399(373) = '  LEGAL EXPENSE                     ';  00006650
347   1   ITEM_301_399(374) = '  ACCOUNTING AND AUDIT              ';  00006660
348   1   ITEM_301_399(375) = '  CONSULTING FEES                   ';  00006670
349   1   ITEM_301_399(376) = '  EDP                               ';  00006680
350   1   ITEM_301_399(377) = '  OTHER PROFESSIONAL SERVICES       ';  00006690
351   1   ITEM_301_399(378) = '                                    ';  00006700
352   1   ITEM_301_399(379) = 'TRAVEL AND ENTERTAINMENT            ';  00006710
353   1   ITEM_301_399(380) = '                                    ';  00006720
354   1   ITEM_301_399(381) = '                                    ';  00006730
355   1   ITEM_301_399(382) = '                                    ';  00006740
356   1   ITEM_301_399(383) = '                                    ';  00006750
357   1   ITEM_301_399(384) = 'MISCELLANEOUS EXPENSE               ';  00006760
358   1   ITEM_301_399(385) = '  CONTRIBUTIONS                     ';  00006770
359   1   ITEM_301_399(386) = '  DUES                              ';  00006780
360   1   ITEM_301_399(387) = '  SUBSCRIPTIONS                     ';  00006790
361   1   ITEM_301_399(388) = '  BAD DEBTS                         ';  00006800
362   1   ITEM_301_399(389) = '  BANK CHARGES                      ';  00006810
363   1   ITEM_301_399(390) = '  BROKERAGE                         ';  00006820
364   1   ITEM_301_399(391) = '                                    ';  00006830
365   1   ITEM_301_399(392) = '                                    ';  00006840
366   1   ITEM_301_399(393) = '                                    ';  00006850
367   1   ITEM_301_399(394) = '                                    ';  00006860
368   1   ITEM_301_399(395) = '                                    ';  00006870
369   1   ITEM_301_399(396) = '                                    ';  00006880
370   1   ITEM_301_399(397) = '                                    ';  00006890
371   1   ITEM_301_399(398) = '                                    ';  00006900
372   1   ITEM_301_399(399) = '                                    ';  00006910
373   1   ITEM_900_999(900) = 'CASH ON HAND                        ';  00006920
374   1   ITEM_900_999(901) = 'CASH IN BANKS                       ';  00006930
375   1   ITEM_900_999(902) = '                                    ';  00006940
376   1   ITEM_900_999(903) = '                                    ';  00006950
377   1   ITEM_900_999(904) = '                                    ';  00006960
378   1   ITEM_900_999(905) = '                                    ';  00006970
379   1   ITEM_900_999(906) = 'MARKETABLE SECURITIES               ';  00006980
380   1   ITEM_900_999(907) = 'ACCOUNTS RECEIVABLE - CUSTOMER      ';  00006990
381   1   ITEM_900_999(908) = 'ACCOUNTS RECEIVABLE - OTHER         ';  00007000
382   1   ITEM_900_999(909) = 'NOTES RECEIVABLE                    ';  00007010
383   1   ITEM_900_999(910) = 'FINANCE NOTES RECEIVABLE            ';  00007020
384   1   ITEM_900_999(911) = '  ALLOWANCE FOR DOUBTFUL ACCOUNTS   ';  00007030
385   1   ITEM_900_999(912) = 'MARGIN DEPOSITS                     ';  00007040
386   1   ITEM_900_999(913) = '                                    ';  00007050
387   1   ITEM_900_999(914) = '                                    ';  00007060
388   1   ITEM_900_999(915) = '                                    ';  00007070
389   1   ITEM_900_999(916) = 'ADVANCES PAID ON PURCHASES          ';  00007080
390   1   ITEM_900_999(917) = 'ACCRUED STORAGE CHARGES             ';  00007090
391   1   ITEM_900_999(918) = 'INVENTORIES                         ';  00007100
392   1   ITEM_900_999(919) = 'PREPAID INSURANCE                   ';  00007110
393   1   ITEM_900_999(920) = 'PREPAID RENT                        ';  00007120
394   1   ITEM_900_999(921) = 'PREPAID INTEREST                    ';  00007130
395   1   ITEM_900_999(922) = '                                    ';  00007140
396   1   ITEM_900_999(923) = '                                    ';  00007150
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397    1          ITEM_900_999(924) = 'OTHER PREPAID EXPENSES                    ';  00007160
398    1          ITEM_900_999(925) = 'OTHER CURRENT ASSETS                      ';  00007170
399    1          ITEM_900_999(926) = 'NOTES RECEIVABLE - NON CURRENT            ';  00007180
400    1          ITEM_900_999(927) = 'BOARD OF TRADE MEMBERSHIPS                ';  00007190
401    1          ITEM_900_999(928) = '                                          ';  00007200
402    1          ITEM_900_999(929) = '                                          ';  00007210
403    1          ITEM_900_999(930) = '                                          ';  00007220
404    1          ITEM_900_999(931) = '                                          ';  00007230
405    1          ITEM_900_999(932) = '                                          ';  00007240
406    1          ITEM_900_999(933) = 'LAND                                      ';  00007250
407    1          ITEM_900_999(934) = 'BUILDINGS AND ELEVATOR PROPERTIES         ';  00007260
408    1          ITEM_900_999(935) = 'MACHINERY AND EQUIPMENT                   ';  00007270
409    1          ITEM_900_999(936) = 'AUTOS AND TRUCKS                          ';  00007280
410    1          ITEM_900_999(937) = 'OFFICE FURNITURE AND EQUIPMENT            ';  00007290
411    1          ITEM_900_999(938) = 'OTHER PROPERTY, PLANT AND EQUIPMENT       ';  00007300
412    1          ITEM_900_999(939) = '                                          ';  00007310
413    1          ITEM_900_999(940) = '                                          ';  00007320
414    1          ITEM_900_999(941) = '  ACCUM DEPR - BLDG AND ELEVATOR          ';  00007330
415    1          ITEM_900_999(942) = '  ACCUM DEPR - MACH AND EQUIP             ';  00007340
416    1          ITEM_900_999(943) = '  ACCUM DEPR - AUTOS AND TRUCKS           ';  00007350
417    1          ITEM_900_999(944) = '  ACCUM DEPR - OFFICE FURN & EQUIP        ';  00007360
418    1          ITEM_900_999(945) = '  ACCUM DEPR - OTHER EQUIPMENT            ';  00007370
419    1          ITEM_900_999(946) = '                                          ';  00007380
420    1          ITEM_900_999(947) = '                                          ';  00007390
421    1          ITEM_900_999(948) = 'INTANGIBLES                               ';  00007400
422    1          ITEM_900_999(949) = '                                          ';  00007410
423    1          ITEM_900_999(950) = 'OTHER LONG TERM ASSETS                    ';  00007420
424    1          ITEM_900_999(951) = 'NOTES PAYABLE - BANKS                     ';  00007430
425    1          ITEM_900_999(952) = 'NOTES PAYABLE - OTHER                     ';  00007440
426    1          ITEM_900_999(953) = 'CURRENT PORTION LONG TERM DEBT            ';  00007450
427    1          ITEM_900_999(954) = 'ACCOUNTS PAYABLE - TRADE                  ';  00007460
428    1          ITEM_900_999(955) = 'ACCOUNTS PAYABLE - OTHER                  ';  00007470
429    1          ITEM_900_999(956) = 'OUTSTANDING DRAFTS                        ';  00007480
430    1          ITEM_900_999(957) = 'EMPLOYEE TAXES WITHHELD                   ';  00007490
431    1          ITEM_900_999(958) = 'TAXES COLLECTED -- SALES, ETC             ';  00007500
432    1          ITEM_900_999(959) = 'DIVIDENDS PAYABLE                         ';  00007510
433    1          ITEM_900_999(960) = '                                          ';  00007520
434    1          ITEM_900_999(961) = '                                          ';  00007530
435    1          ITEM_900_999(962) = '                                          ';  00007540
436    1          ITEM_900_999(963) = '                                          ';  00007550
437    1          ITEM_900_999(964) = '                                          ';  00007560
438    1          ITEM_900_999(965) = 'ADVANCES RECEIVED FOR SALES               ';  00007570
439    1          ITEM_900_999(966) = 'ACCRUED PROPERTY TAXES                    ';  00007580
440    1          ITEM_900_999(967) = 'ACCRUED SALARIES AND WAGES                ';  00007590
441    1          ITEM_900_999(968) = 'ACCRUED INTEREST EXPENSE                  ';  00007600
442    1          ITEM_900_999(969) = 'ACCRUED PAYROLL TAXES                     ';  00007610
443    1          ITEM_900_999(970) = 'ACCRUED STORAGE EXPENSES                  ';  00007620
444    1          ITEM_900_999(971) = '                                          ';  00007630
445    1          ITEM_900_999(972) = '                                          ';  00007640
446    1          ITEM_900_999(973) = 'OTHER ACCRUED EXPENSES                    ';  00007650
447    1          ITEM_900_999(974) = 'OTHER CURRENT LIABILITIES                 ';  00007660
448    1          ITEM_900_999(975) = 'FEDERAL INCOME TAXES PAYABLE              ';  00007670
449    1          ITEM_900_999(976) = 'STATE INCOME TAXES PAYABLE                ';  00007680
450    1          ITEM_900_999(977) = 'LONG TERM DEBT - SOURCE A                 ';  00007690
451    1          ITEM_900_999(978) = 'LONG TERM DEBT - SOURCE B                 ';  00007700
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452   1          ITEM_900_999(979) = 'LONG TERM DEBT - SOURCE C                ';  00007710
453   1          ITEM_900_999(980) = '                                         ';  00007720
454   1          ITEM_900_999(981) = '                                         ';  00007730
455   1          ITEM_900_999(982) = '                                         ';  00007740
456   1          ITEM_900_999(983) = '                                         ';  00007750
457   1          ITEM_900_999(984) = '                                         ';  00007760
458   1          ITEM_900_999(985) = 'OTHER LONG TERM DEBT                     ';  00007770
459   1          ITEM_900_999(986) = 'DEFERRED INCOME TAXES                    ';  00007780
460   1          ITEM_900_999(987) = 'DEFERRED INVESTMENT CREDIT               ';  00007790
461   1          ITEM_900_999(988) = 'PREFERRED STOCK                          ';  00007800
462   1          ITEM_900_999(989) = 'COMMON STOCK                             ';  00007810
463   1          ITEM_900_999(990) = 'ADDITIONAL PAID IN CAPITAL               ';  00007820
464   1          ITEM_900_999(991) = 'RETAINED EARNINGS                        ';  00007830
465   1          ITEM_900_999(992) = 'PROPRIETORSHIP                           ';  00007840
466   1          ITEM_900_999(993) = 'OTHER EQUITY                             ';  00007850
467   1          ITEM_900_999(994) = '                                         ';  00007860
468   1          ITEM_900_999(995) = '                                         ';  00007870
469   1          ITEM_900_999(996) = '                                         ';  00007880
470   1          ITEM_900_999(997) = '                                         ';  00007890
471   1          ITEM_900_999(998) = '                                         ';  00007900
472   1          ITEM_900_999(999) = '                                         ';  00007910
473   1    TYPE_STATEMENT_SWITCH_#1(1):  /* INDIVIDUAL - REGULAR */             00007920
           TYPE_STATEMENT_SWITCH_#1(2):  /* COMPOSITE AVERAGES */               00007930
           /* ASSIGN NAMES TO COMPOSITE AND CLASS CODES                       */00007940
474   1          COMPOSITE_NAME( 1) = 'GRAIN                                   ';  00007950
475   1          COMPOSITE_NAME( 2) = 'FEED                                    ';  00007960
476   1          COMPOSITE_NAME( 3) = '**********                              ';  00007970
477   1          COMPOSITE_NAME( 4) = 'FERTILIZER                              ';  00007980
478   1          COMPOSITE_NAME( 5) = 'SEED                                    ';  00007990
479   1          COMPOSITE_NAME( 6) = 'FARM SUPPLIES                           ';  00008000
480   1          COMPOSITE_NAME( 7) = 'OTHER DEPARTMENTS                       ';  00008010
481   1          COMPOSITE_NAME( 8) = 'OTHER OPERATING AND SERVICE INCOME      ';  00008020
482   1          COMPOSITE_NAME( 9) = 'OTHER INCOME                            ';  00008030
483   1          COMPOSITE_NAME(10) = 'OTHER EXPENSES                          ';  00008040
484   1          COMPOSITE_NAME(11) = 'SALARIES AND WAGES                      ';  00008050
485   1          COMPOSITE_NAME(12) = 'PAYROLL TAXES                           ';  00008060
486   1          COMPOSITE_NAME(13) = 'EMPLOYEE BENEFITS                       ';  00008070
487   1          COMPOSITE_NAME(14) = 'DEPRECIATION                            ';  00008080
488   1          COMPOSITE_NAME(15) = 'RENT                                    ';  00008090
489   1          COMPOSITE_NAME(16) = 'REPAIRS                                 ';  00008100
490   1          COMPOSITE_NAME(17) = 'INSURANCE                               ';  00008110
491   1          COMPOSITE_NAME(18) = 'TAXES                                   ';  00008120
492   1          COMPOSITE_NAME(19) = 'UTILITIES                               ';  00008130
493   1          COMPOSITE_NAME(20) = '  TELEPHONE                             ';  00008140
494   1          COMPOSITE_NAME(21) = 'SUPPLIES                                ';  00008150
495   1          COMPOSITE_NAME(22) = 'ADVERTISING                             ';  00008160
496   1          COMPOSITE_NAME(23) = 'PROFESSIONAL SERVICES                   ';  00008170
497   1          COMPOSITE_NAME(24) = 'TRAVEL AND ENTERTAINMENT                ';  00008180
498   1          COMPOSITE_NAME(25) = 'MISCELLANEOUS EXPENSE                   ';  00008190
499   1          COMPOSITE_NAME(26) = '  COMMISSIONS                           ';  00008200
500   1          COMPOSITE_NAME(27) = '  OUTSIDE DELIVERY                      ';  00008210
501   1          COMPOSITE_NAME(28) = '  DISCOUNTS ALLOWED                     ';  00008220
502   1          COMPOSITE_NAME(29) = 'CASH                                    ';  00008230
503   1          COMPOSITE_NAME(30) = 'MARKETABLE SECURITIES                   ';  00008240
           1          COMPOSITE_NAME(31) = 'RECEIVABLES                             ';  00008250
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504   1                COMPOSITE_NAME(32) = '  ALLOWANCE FOR BAD DEBTS                ';  00008260
505   1                COMPOSITE_NAME(33) = 'ADVANCES PAID ON PURCHASES               ';  00008270
506   1                COMPOSITE_NAME(34) = 'ACCRUED STORAGE CHARGES                  ';  00008280
507   1                COMPOSITE_NAME(35) = 'INVENTORIES                              ';  00008290
508   1                COMPOSITE_NAME(36) = 'PREPAID EXPENSES                         ';  00008300
509   1                COMPOSITE_NAME(37) = 'OTHER CURRENT ASSETS                     ';  00008310
510   1                COMPOSITE_NAME(38) = 'INVESTMENTS AND OTHER ASSETS             ';  00008320
511   1                COMPOSITE_NAME(39) = 'PROPERTY, PLANT AND EQUIPMENT            ';  00008330
512   1                COMPOSITE_NAME(40) = '  ALLOWANCES FOR DEPRECIATION            ';  00008340
513   1                COMPOSITE_NAME(41) = 'INTANGIBLES                              ';  00008350
514   1                COMPOSITE_NAME(42) = 'OTHER LONG TERM ASSETS                   ';  00008360
515   1                COMPOSITE_NAME(43) = 'NOTES PAYABLE                            ';  00008370
516   1                COMPOSITE_NAME(44) = 'ACCOUNTS PAYABLE                         ';  00008380
517   1                COMPOSITE_NAME(45) = 'ADVANCES RECEIVED FOR SALES              ';  00008390
518   1                COMPOSITE_NAME(46) = 'ACCRUED EXPENSES                         ';  00008400
519   1                COMPOSITE_NAME(47) = 'INCOME TAXES PAYABLE                     ';  00008410
520   1                COMPOSITE_NAME(48) = 'OTHER CURRENT LIABILITIES                ';  00008420
521   1                COMPOSITE_NAME(49) = 'LONG TERM DEBT                           ';  00008430
522   1                COMPOSITE_NAME(50) = 'DEFERRED INCOME TAXES                    ';  00008440
523   1                COMPOSITE_NAME(51) = 'DEFERRED INVESTMENT CREDIT               ';  00008450
524   1                COMPOSITE_NAME(52) = 'EQUITY                                   ';  00008460
525   1           DEPARTMENT_NAME(1) = '    GRAIN DEPARTMENT     ';                     00008470
526   1           DEPARTMENT_NAME(2) = '    FEED DEPARTMENT      ';                     00008480
527   1           DEPARTMENT_NAME(4) = ' FERTILIZER DEPARTMENT   ';                     00008490
528   1           DEPARTMENT_NAME(5) = '    SEED DEPARTMENT      ';                     00008500
529   1           DEPARTMENT_NAME(6) = 'FARM SUPPLIES DEPARTMENT';                     00008510
530   1           DEPARTMENT_NAME(7) = '   OTHER DEPARTMENTS     ';                     00008520
531   1        IF ISWITCH = 1   THEN DO;                                               00008530
533   1   1          DETAIL_CURRENT_PERIOD = 0;                                       00008540
534   1   1          DETAIL_PREVOUS_PERIOD = 0;     END;                              00008550
536   1           CURRENT_COMPOSITES = 0;                                             00008560
537   1           PREVOUS_COMPOSITES = 0;                                             00008570
538   1           GO TO SELECTIVE_SWITCH_#2(SELECTIVE); /* (1 OR 2) */                00008580
539   1        SELECTIVE_SWITCH_#4(1): /* SELECTIVE */                                00008590
              GET FILE(MASTER) LIST (MASTER_FIRM_CODE); /* NEXT SELECTED FIRM TO   00008600
540   1           GO TO SET_SELECTED_COUNTERS_TO_ZERO;                 PROCESS */  00008610
541   1        SELECTIVE_SWITCH_#4(2): /* ALL FIRMS */                                00008620
              GO TO ARE_BOTH_INPUT_FILES_CLOSED(SUB_EOF_BOTH_FILES);                00008630
542   1        SELECTIVE_SWITCH_#2(2): /* ALL FIRMS */                                00008640
              ARE_BOTH_INPUT_FILES_CLOSED(1): /* NO */                             00008650
              /* ASSIGN A VALUE TO MASTER FIRM */                                   00008660
              MASTER_FIRM_CODE = CURRENT_FIRM_CODE; /* VARIABLE IS USED TO SELECT  00008670
                                          TRANSACTION SUMMARIES OF SAME             00008680
543   1        SELECTIVE_SWITCH_#2(1): /* SELECTIVE */                    FIRM */  00008690
              SET_SELECTED_COUNTERS_TO_ZERO:                                        00008700
544   1           GO TO TYPE_STATEMENT_SWITCH_#2(TYPE_STATEMENT); /* (1,2, OR 3) */ 00008710
545   1        TYPE_STATEMENT_SWITCH_#2(3): /* INDIVIDUAL - DETAIL */                00008720
546   1   1    IF ISWITCH ^= 1  THEN DO;                                            00008730
547   1   1          DETAIL_CURRENT_PERIOD = 0;                                     00008740
549   1          DETAIL_PREVOUS_PERIOD = 0;     END;                              00008750
550   1        TYPE_STATEMENT_SWITCH_#2(1): /* INDIVIDUAL - REGULAR */               00008760
551   1   1    IF ISWITCH ^= 1 THEN DO;                                             00008770
              DEPT_C_OTHER_ACCOUNTS = 0;                                            00008780
                                                                                    00008790
                                                                                    00008800
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552     1    1    DEPT_P_OTHER_ACCOUNTS = 0;                                                    00008810
553     1    1    DEPT_C_TOTAL_OPERATING_EXPENSES = 0;                                          00008820
554     1    1    DEPT_P_TOTAL_OPERATING_EXPENSES = 0;                                          00008830
555     1    1    SUB_DEPT_C_TOT_OPR_EXP = 0;                                                   00008840
556     1    1    DEPT_C_NET_PROFIT_SALES = 0;                                                  00008850
557     1    1    DEPT_P_NET_PROFIT_SALES = 0;                                                  00008860
558     1    1    SUB_DEPT_C_NET_PROFIT_SALES = 0;                                              00008870
559     1    1            CURRENT_COMPOSITES = 0;                                               00008880
560     1    1            PREVOUS_COMPOSITES = 0;        END;                                   00008890
562     1         TYPE_STATEMENT_SWITCH_#2(2):  /* COMPOSITE AVERAGES */                       00008900
                          #_CONVERSIONS = 0;                                                    00008910
563     1                 #_CURRENT_RECORDS_READ = 0;                                           00008920
564     1                 #_PREVOUS_RECORDS_READ = 0;                                           00008930
565     1            GO TO IS_CURRENT_FILE_CLOSED_#1(SUB_EOF_CURRENT);  /* (2 OR 3)  */00008940
566     1         READ_NEXT_CURRENT_RECORD:                                                     00008950
                          READ FILE(CURRENT) SET (C);                                           00008960
567     1                      GET STRING(CURRENT_RECORD) EDIT (CURRENT_RECORD_DESCRIPTI00008970
                   ON)                                                                          00008980
                            (F(6),X(2),A(4),X(8),F(2),F(3),X(35),F(2),X(8),F(10,2));00008990
                   /* IS THIS FIRM TO BE PROCESSED                                          */00009000
568     1         IS_CURRENT_FILE_CLOSED_#1(2):  /* NO */                                       00009010
                          IF CURRENT_FIRM_CODE = MASTER_FIRM_CODE THEN                          00009020
569     1                      DO;                 /* PROCESS */                              00009030
570     1    1            GO TO TYPE_STATEMENT_SWITCH_#3(TYPE_STATEMENT);  /* (1,2, OR 3) */00009040
571     1    1    TYPE_STATEMENT_SWITCH_#3(3):  /* INDIVIDUAL - DETAIL */                      00009050
                          GO TO DETAIL_CURRENT_CLASS(CURRENT_CLASS_CODE);                       00009060
572     1    1    DETAIL_CURRENT_CLASS( 1):  /* SALES */                                       00009070
                          DETAIL_C_SALES(CURRENT_ITEM_CODE) =                                   00009080
                          DETAIL_C_SALES(CURRENT_ITEM_CODE) + CURRENT_VALUE;                    00009090
573     1    1            GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                    00009100
574     1    1    DETAIL_CURRENT_CLASS( 2):  /* PURCHASES */                                   00009110
                          DETAIL_C_PURCHASES(CURRENT_ITEM_CODE) =                               00009120
                          DETAIL_C_PURCHASES(CURRENT_ITEM_CODE) + CURRENT_VALUE;                00009130
575     1    1            GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                    00009140
576     1    1    DETAIL_CURRENT_CLASS( 3):  /* ENDING INVENTORY */                            00009150
                          DETAIL_C_ENDING_INVENTORY(CURRENT_ITEM_CODE) =                        00009160
                          DETAIL_C_ENDING_INVENTORY(CURRENT_ITEM_CODE) + CURRENT_VALUE; 00009170
577     1    1            DETAIL_P_ENDING_INVENTORY(CURRENT_ITEM_CODE) =                        00009180
                          DETAIL_P_ENDING_INVENTORY(CURRENT_ITEM_CODE) + CURRENT_VALUE; 00009190
578     1    1            GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                    00009200
579     1    1    DETAIL_CURRENT_CLASS( 4):  /* OTHER OPERATING AND SERVICE INCOME */          00009210
                          DETAIL_C_SERVICE_INCOME(CURRENT_ITEM_CODE) =                          00009220
                          DETAIL_C_SERVICE_INCOME(CURRENT_ITEM_CODE)                            00009230
                                                 + CURRENT_VALUE;                               00009240
580     1    1            GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                    00009250
581     1    1    DETAIL_CURRENT_CLASS( 5):  /* OTHER INCOME */                                00009260
                          DETAIL_C_OTHER_INCOME(CURRENT_ITEM_CODE) =                            00009270
                          DETAIL_C_OTHER_INCOME(CURRENT_ITEM_CODE) + CURRENT_VALUE;             00009280
582     1    1            GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                    00009290
583     1    1    DETAIL_CURRENT_CLASS( 6):  /* OTHER EXPENSES */                              00009300
                          DETAIL_C_OTHER_EXPENSES(CURRENT_ITEM_CODE) =                          00009310
                          DETAIL_C_OTHER_EXPENSES(CURRENT_ITEM_CODE) + CURRENT_VALUE;           00009320
584     1    1            GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                    00009330
585     1    1    DETAIL_CURRENT_CLASS(13): /* OPERATING EXPENSES */                          00009340
                  DETAIL_CURRENT_CLASS(14):                                                     00009350
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                    DETAIL_CURRENT_CLASS(15):                                                    00009360
                    DETAIL_CURRENT_CLASS(16):                                                    00009370
                    DETAIL_CURRENT_CLASS(17):                                                    00009380
                    DETAIL_CURRENT_CLASS(18):                                                    00009390
                    DETAIL_CURRENT_CLASS(19):                                                    00009400
                       DETAIL_C_OPERATING_EXPENSES(CURRENT_ITEM_CODE) =                          00009410
                       DETAIL_C_OPERATING_EXPENSES(CURRENT_ITEM_CODE)                            00009420
586     1   1                                     + CURRENT_VALUE;                               00009430
587     1   1          GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                        00009440
                    DETAIL_CURRENT_CLASS( 8):  /* CURRENT ASSETS */                          00009450
                          DETAIL_C_CURRENT_ASSETS(CURRENT_ITEM_CODE) =                          00009460
588     1   1            DETAIL_C_CURRENT_ASSETS(CURRENT_ITEM_CODE) + CURRENT_VALUE;             00009470
589     1   1          GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                        00009480
                    DETAIL_CURRENT_CLASS( 9):  /* LONG TERM ASSETS */                        00009490
                          DETAIL_C_LONG_TERM_ASSETS(CURRENT_ITEM_CODE) =                        00009500
590     1   1            DETAIL_C_LONG_TERM_ASSETS(CURRENT_ITEM_CODE) + CURRENT_VALUE;           00009510
591     1   1          GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                        00009520
                    DETAIL_CURRENT_CLASS(10):  /* CURRENT LIABILITIES */                     00009530
                          DETAIL_C_CURRENT_LIABILITIES(CURRENT_ITEM_CODE) =                     00009540
                          DETAIL_C_CURRENT_LIABILITIES(CURRENT_ITEM_CODE)                       00009550
592     1   1                                     + CURRENT_VALUE;                               00009560
593     1   1          GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                        00009570
                    DETAIL_CURRENT_CLASS(11):  /* LONG TERM LIABILITIES */                   00009580
                          DETAIL_C_LONG_TERM_LIABILITIES(CURRENT_ITEM_CODE) =                   00009590
                          DETAIL_C_LONG_TERM_LIABILITIES(CURRENT_ITEM_CODE)                     00009600
594     1   1                                     + CURRENT_VALUE;                               00009610
595     1   1          GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                        00009620
                    DETAIL_CURRENT_CLASS(12):  /* EQUITY */                                  00009630
                          DETAIL_C_EQUITY(CURRENT_ITEM_CODE) =                                  00009640
596     1   1            DETAIL_C_EQUITY(CURRENT_ITEM_CODE) + CURRENT_VALUE;                     00009650
                    TYPE_STATEMENT_SWITCH_#3(1):  /* INDIVIDUAL - REGULAR */                00009660
                    TYPE_STATEMENT_SWITCH_#3(2):  /* COMPOSITE AVERAGES */                  00009670
597     1   1          GO TO COMPOSITE_CURRENT_CLASS(CURRENT_CLASS_CODE);                        00009680
                    COMPOSITE_CURRENT_CLASS( 1):  /* SALES */                               00009690
                          CURRENT_SALES(CURRENT_COMPOSITE_CODE) =                               00009700
598     1   1            CURRENT_SALES(CURRENT_COMPOSITE_CODE) + CURRENT_VALUE;                  00009710
599     1   1          GO TO SET_NUMBER_CURRENT_RECORDS_READ;                                    00009720
                    COMPOSITE_CURRENT_CLASS( 2):  /* PURCHASES */                           00009730
                          CURRENT_PURCHASES(CURRENT_COMPOSITE_CODE) =                           00009740
600     1   1            CURRENT_PURCHASES(CURRENT_COMPOSITE_CODE) + CURRENT_VALUE;              00009750
601     1   1          GO TO SET_NUMBER_CURRENT_RECORDS_READ;                                    00009760
                    COMPOSITE_CURRENT_CLASS( 3):  /* ENDING INVENTORIES */                  00009770
                          CURRENT_ENDING_INVENTORY(CURRENT_COMPOSITE_CODE) =                    00009780
                          CURRENT_ENDING_INVENTORY(CURRENT_COMPOSITE_CODE)                      00009790
602     1   1                                     + CURRENT_VALUE;                               00009800
                          PREVOUS_ENDING_INVENTORY(CURRENT_COMPOSITE_CODE) =                    00009810
                          PREVOUS_ENDING_INVENTORY(CURRENT_COMPOSITE_CODE)                      00009820
603     1   1                                     + CURRENT_VALUE;                               00009830
604     1   1          GO TO SET_NUMBER_CURRENT_RECORDS_READ;                                    00009840
                    COMPOSITE_CURRENT_CLASS( 4):  /* OTHER SERVICE INCOME */                00009850
                    COMPOSITE_CURRENT_CLASS( 5):  /* OTHER INCOME */                        00009860
                    COMPOSITE_CURRENT_CLASS( 6):  /* OTHER EXPENSES */                      00009870
                    COMPOSITE_CURRENT_CLASS( 8):  /* CURRENT ASSETS */                      00009880
                    COMPOSITE_CURRENT_CLASS( 9):  /* LONG TERM ASSETS */                    00009890
                    COMPOSITE_CURRENT_CLASS(10):  /* CURRENT LIABILITIES */                 00009900
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                    COMPOSITE_CURRENT_CLASS(11): /* LONG TERM LIABILITIES */                    00009910
                    COMPOSITE_CURRENT_CLASS(12): /* EQUITY */                                   00009920
                            CURRENT_OTHER_ACCOUNTS(CURRENT_COMPOSITE_CODE) =                    00009930
                            CURRENT_OTHER_ACCOUNTS(CURRENT_COMPOSITE_CODE)                      00009940
                                                        + CURRENT_VALUE;                        00009950
605      1     1          GO TO  SET_NUMBER_CURRENT_RECORDS_READ;                                00009960
606      1     1          COMPOSITE_CURRENT_CLASS(13): /* DEPT OPERATING EXPENSES */          00009970
                          COMPOSITE_CURRENT_CLASS(14):                                          00009980
                          COMPOSITE_CURRENT_CLASS(15):                                          00009990
                          COMPOSITE_CURRENT_CLASS(16):                                          00010000
                          COMPOSITE_CURRENT_CLASS(17):                                          00010010
                          COMPOSITE_CURRENT_CLASS(18):                                          00010020
                          COMPOSITE_CURRENT_CLASS(19):                                          00010030
                            CURRENT_OTHER_ACCOUNTS(CURRENT_COMPOSITE_CODE) =                    00010040
                            CURRENT_OTHER_ACCOUNTS(CURRENT_COMPOSITE_CODE)                      00010050
                                                        + CURRENT_VALUE;                        00010060
607      1     1            DEPT_C_OTHER_ACCOUNTS(CURRENT_COMPOSITE_CODE,CURRENT_CLASS_CODE)    00010070
                          = DEPT_C_OTHER_ACCOUNTS(CURRENT_COMPOSITE_CODE,CURRENT_CLASS_CODE)    00010080
                          + CURRENT_VALUE;                                                      00010090
608      1     1          SET_NUMBER_CURRENT_RECORDS_READ:                                      00010100
                              #_CURRENT_RECORDS_READ = 1;                                       00010110
609      1     1              GO TO READ_NEXT_CURRENT_RECORD;                                   00010120
610      1     1            END;  /* TERMINATE DO GROUP */                                      00010130
611      1                  IF CURRENT_FIRM_CODE > MASTER_FIRM_CODE THEN                        00010140
612      1                      GO TO DO_WE_PROCESS_THIS_RECORD;                                00010150
613      1                GO TO READ_NEXT_CURRENT_RECORD;  /* CURRENT_FIRM < MASTER FIRM  */  00010160
614      1          READ_NEXT_PREVOUS_RECORD:                                                   00010170
                    SELECTIVE_SWITCH_#3(1):  /* SELECTIVE */                                    00010180
                            READ FILE(PREVOUS) SET(P);                                          00010190
615      1                      GET STRING(PREVOUS_RECORD) EDIT (PREVOUS_RECORD_DESCRIPTI      00010200
                          ON)                                                                   00010210
                              (F(6),X(2),A(4),X(8),F(2),F(3),X(35),F(2),X(8),F(10,2));      00010220
616      1          DO_WE_PROCESS_THIS_RECORD:                                                00010230
                    CODE_HERE_IF_ENDFILE_ON_CURRENT(2):  /* PREVOUS FILE STILL OPEN */      00010240
                            IF PREVOUS_FIRM_CODE = MASTER_FIRM_CODE THEN                        00010250
617      1                      DO;  /* PROCESS */                                              00010260
618      1     1            GO TO TYPE_STATEMENT_SWITCH_#4(TYPE_STATEMENT);  /* (1,2, OR 3) */00010270
619      1     1          TYPE_STATEMENT_SWITCH_#4(3):  /* INDIVIDUAL - DETAIL */            00010280
                            GO TO DETAIL_PREVOUS_CLASS(PREVOUS_CLASS_CODE);                     00010290
620      1     1          DETAIL_PREVOUS_CLASS( 1):  /* SALES */                              00010300
                            DETAIL_P_SALES(PREVOUS_ITEM_CODE) =                                 00010310
                            DETAIL_P_SALES(PREVOUS_ITEM_CODE) + PREVOUS_VALUE;                  00010320
621      1     1            GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);                  00010330
622      1     1          DETAIL_PREVOUS_CLASS( 2):  /* PURCHASES */                          00010340
                            DETAIL_P_PURCHASES(PREVOUS_ITEM_CODE) =                             00010350
                            DETAIL_P_PURCHASES(PREVOUS_ITEM_CODE) + PREVOUS_VALUE;              00010360
623      1     1            GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);                  00010370
624      1     1          DETAIL_PREVOUS_CLASS( 3):  /* BEGINNING INVENTORIES */              00010380
                            IF PREVOUS_DATE = DATE_OF_CURRENT_BEGIN_INVENTORY THEN              00010390
625      1     1                DETAIL_C_BEGIN_INVENTORY(PREVOUS_ITEM_CODE) =                    00010400
                                DETAIL_C_BEGIN_INVENTORY(PREVOUS_ITEM_CODE)                     00010410
                                                        + PREVOUS_VALUE;                        00010420
626      1     1            IF PREVOUS_DATE = DATE_OF_PREVOUS_BEGIN_INVENTORY THEN              00010430
627      1     1                DETAIL_P_BEGIN_INVENTORY(PREVOUS_ITEM_CODE) =                    00010440
                                DETAIL_P_BEGIN_INVENTORY(PREVOUS_ITEM_CODE)                     00010450
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                                                    + PREVOUS_VALUE;                00010460
628     1    1          GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);         00010470
629     1    1     DETAIL_PREVOUS_CLASS( 4):  /* OTHER OPERATING AND SERVICE INCOME */ 00010480
                        DETAIL_P_SERVICE_INCOME(PREVOUS_ITEM_CODE) =              00010490
                        DETAIL_P_SERVICE_INCOME(PREVOUS_ITEM_CODE)                00010500
                                                    + PREVOUS_VALUE;              00010510
630     1    1          GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);         00010520
631     1    1     DETAIL_PREVOUS_CLASS( 5):  /* OTHER INCOME */                 00010530
                        DETAIL_P_OTHER_INCOME(PREVOUS_ITEM_CODE) =                00010540
                        DETAIL_P_OTHER_INCOME(PREVOUS_ITEM_CODE) + PREVOUS_VALUE; 00010550
632     1    1          GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);         00010560
633     1    1     DETAIL_PREVOUS_CLASS( 6):  /* OTHER EXPENSES */               00010570
                        DETAIL_P_OTHER_EXPENSES(PREVOUS_ITEM_CODE) =              00010580
                        DETAIL_P_OTHER_EXPENSES(PREVOUS_ITEM_CODE) + PREVOUS_VALUE; 00010590
634     1    1          GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);         00010600
635     1    1     DETAIL_PREVOUS_CLASS(13):  /* OPERATING EXPENSES */           00010610
                   DETAIL_PREVOUS_CLASS(14):                                      00010620
                   DETAIL_PREVOUS_CLASS(15):                                      00010630
                   DETAIL_PREVOUS_CLASS(16):                                      00010640
                   DETAIL_PREVOUS_CLASS(17):                                      00010650
                   DETAIL_PREVOUS_CLASS(18):                                      00010660
                   DETAIL_PREVOUS_CLASS(19):                                      00010670
                   DETAIL_P_OPERATING_EXPENSES(PREVOUS_ITEM_CODE) =               00010680
                   DETAIL_P_OPERATING_EXPENSES(PREVOUS_ITEM_CODE)                 00010690
                                                    + PREVOUS_VALUE;              00010700
636     1    1          GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);         00010710
637     1    1     DETAIL_PREVOUS_CLASS( 8):  /* CURRENT ASSETS */               00010720
                   DETAIL_PREVOUS_CLASS( 9):  /* LONG TERM ASSETS */             00010730
                   DETAIL_PREVOUS_CLASS(10):  /* CURRENT LIABILITIES */          00010740
                   DETAIL_PREVOUS_CLASS(11):  /* LONG TERM LIABILITIES */        00010750
                   DETAIL_PREVOUS_CLASS(12):  /* EQUITY */                       00010760
                   /* VALUES REPRESENT IRRELVALENT BALANCE SHEET ACCOUNTS */      00010770
                   GO TO READ_NEXT_PREVOUS_RECORD;                                00010780
638     1    1     TYPE_STATEMENT_SWITCH_##(1):  /* INDIVIDUAL - REGULAR */       00010790
                   TYPE_STATEMENT_SWITCH_##(2):  /* COMPOSITE AVERAGES */         00010800
                        GO TO COMPOSITE_PREVOUS_CLASS(PREVOUS_CLASS_CODE);        00010810
639     1    1     COMPOSITE_PREVOUS_CLASS( 1):  /* SALES */                     00010820
                        PREVOUS_SALES(PREVOUS_COMPOSITE_CODE) =                   00010830
                        PREVOUS_SALES(PREVOUS_COMPOSITE_CODE) + PREVOUS_VALUE;    00010840
640     1    1          GO TO SET_NUMBER_PREVOUS_RECORDS_READ;                     00010850
641     1    1     COMPOSITE_PREVOUS_CLASS( 2):  /* PURCHASES */                 00010860
                        PREVOUS_PURCHASES(PREVOUS_COMPOSITE_CODE) =               00010870
                        PREVOUS_PURCHASES(PREVOUS_COMPOSITE_CODE) + PREVOUS_VALUE; 00010880
642     1    1          GO TO SET_NUMBER_PREVOUS_RECORDS_READ;                     00010890
643     1    1     COMPOSITE_PREVOUS_CLASS( 3):  /* BEGINNING INVENTORIES */     00010900
                        IF PREVOUS_DATE = DATE_OF_CURRENT_BEGIN_INVENTORY THEN    00010910
644     1    1             CURRENT_BEGIN_INVENTORY(PREVOUS_COMPOSITE_CODE) =       00010920
                           CURRENT_BEGIN_INVENTORY(PREVOUS_COMPOSITE_CODE)        00010930
                                                    + PREVOUS_VALUE;              00010940
645     1    1             IF PREVOUS_DATE = DATE_OF_PREVOUS_BEGIN_INVENTORY THEN 00010950
646     1    1                PREVOUS_BEGIN_INVENTORY(PREVOUS_COMPOSITE_CODE) =    00010960
                              PREVOUS_BEGIN_INVENTORY(PREVOUS_COMPOSITE_CODE)     00010970
                                                    + PREVOUS_VALUE;              00010980
647     1    1          GO TO SET_NUMBER_PREVOUS_RECORDS_READ;                     00010990
648     1    1     COMPOSITE_PREVOUS_CLASS( 4):  /* OTHER SERVICE INCOME */      00011000
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                    COMPOSITE_PREVOUS_CLASS( 5):  /* OTHER INCOME */                                    00011010
                    COMPOSITE_PREVOUS_CLASS( 6):  /* OTHER EXPENSES */                                  00011020
                        PREVOUS_OTHER_ACCOUNTS(PREVOUS_COMPOSITE_CODE) =                                 00011030
                        PREVOUS_OTHER_ACCOUNTS(PREVOUS_COMPOSITE_CODE) + PREVOUS_VALUE;                  00011040
649     1    1     GO TO SET_NUMBER_PREVOUS_RECORDS_READ;                                                00011050
650     1    1     COMPOSITE_PREVOUS_CLASS(13):  /* DEPT OPERATING EXPENSES */                       00011060
                    COMPOSITE_PREVOUS_CLASS(14):                                                         00011070
                    COMPOSITE_PREVOUS_CLASS(15):                                                         00011080
                    COMPOSITE_PREVOUS_CLASS(16):                                                         00011090
                    COMPOSITE_PREVOUS_CLASS(17):                                                         00011100
                    COMPOSITE_PREVOUS_CLASS(18):                                                         00011110
                    COMPOSITE_PREVOUS_CLASS(19):                                                         00011120
                        PREVOUS_OTHER_ACCOUNTS(PREVOUS_COMPOSITE_CODE) =                                 00011130
                        PREVOUS_OTHER_ACCOUNTS(PREVOUS_COMPOSITE_CODE) + PREVOUS_VALUE;                  00011140
651     1    1        DEPT_P_OTHER_ACCOUNTS(PREVOUS_COMPOSITE_CODE,PREVOUS_CLASS_CODE)                    00011150
                    =  DEPT_P_OTHER_ACCOUNTS(PREVOUS_COMPOSITE_CODE,PREVOUS_CLASS_CODE)                  00011160
                    +  PREVOUS_VALUE;                                                                    00011170
652     1    1     SET_NUMBER_PREVOUS_RECORDS_READ:                                                      00011180
                        $_PREVOUS_RECORDS_READ = 1;                                                      00011190
653     1    1     COMPOSITE_PREVOUS_CLASS( 8):  /* CURRENT ASSETS */                                00011200
                    COMPOSITE_PREVOUS_CLASS( 9):  /* LONG TERM ASSETS */                              00011210
                    COMPOSITE_PREVOUS_CLASS(10):  /* CURRENT LIABILITIES */                           00011220
                    COMPOSITE_PREVOUS_CLASS(11):  /* LONG TERM LIABILITIES */                         00011230
                    COMPOSITE_PREVOUS_CLASS(12):  /* EQUITY */                                        00011240
                        GO TO READ_NEXT_PREVOUS_RECORD;                                                  00011250
654     1    1     END;  /* TERMINATE DO GROUP */                                                        00011260
655     1               IF PREVOUS_FIRM_CODE > MASTER_FIRM_CODE THEN                                     00011270
656     1                    GO TO IS_CURRENT_FILE_CLOSED_$2(SUB_EOF_CURRENT);                           00011280
657     1               IS_CURRENT_FILE_CLOSED_$1(3):  /* YES */                                         00011290
                        IS_CURRENT_FILE_CLOSED_$2(3):  /* YES */                                        00011300
                        GO TO SELECTIVE_SWITCH_$3(SELECTIVE);  /* (1 OR 2) */                            00011310
658     1               SELECTIVE_SWITCH_$3(2):  /* ALL FIRMS */                                         00011320
                        GO TO IS_PREVOUS_FILE_CLOSED(SUB_EOF_PREVOUS);  /* (2 OR 3) */               00011330
659     1               IS_PREVOUS_FILE_CLOSED(2):  /* NO */                                            00011340
                        IF PREVOUS_FIRM_CODE = LAST_PREVOUS_FIRM_CODE THEN                               00011350
660     1                    GO TO READ_NEXT_PREVOUS_RECORD;                                             00011360
661     1               PUT FILE(SUMMARY) EDIT                                                           00011370
                    ('NO DATA FOUND IN CURRENT FILE TO MATCH FIRM ',PREVOUS_FIRM_CODE)                   00011380
                                (SKIP(3),A,F(6));                                                        00011390
662     1                    LAST_PREVOUS_FIRM_CODE = PREVOUS_FIRM_CODE;                                 00011400
663     1               GO TO READ_NEXT_PREVOUS_RECORD;                                                  00011410
664     1               IS_CURRENT_FILE_CLOSED_$2(2):  /* NO */                                          00011420
                        IS_PREVOUS_FILE_CLOSED(3):  /* YES */                                            00011430
                        COME_HERE_IF_ENDFILE_ON_CURRENT(3):  /* PREVOUS FILE CLOSED TOO */               00011440
                        COME_HERE_IF_ENDFILE_ON_PREVOUS(2):  /* CURRENT FILE NOT CLOSED */               00011450
                        IF $_CURRENT_RECORDS_READ = 0 THEN                                               00011460
665     1                    PUT FILE(SUMMARY) EDIT ('MATCHING DATA FOR MASTER FIRM ',                   00011470
                                MASTER_FIRM_CODE,' WAS NOT FOUND IN CURRENT FILE')                       00011480
                                        (SKIP(3),A,F(6),A);                                              00011490
666     1               COME_HERE_IF_ENDFILE_ON_PREVOUS(3):  /* CURRENT FILE CLOSED TOO */               00011500
                        IF $_PREVOUS_RECORDS_READ = 0 THEN                                               00011510
667     1                    PUT FILE(SUMMARY) EDIT ('MATCHING DATA FOR MASTER FIRM ',                   00011520
                                MASTER_FIRM_CODE,' WAS NOT FOUND IN PREVOUS FILE')                       00011530
                                        (SKIP(3),A,F(6),A);                                              00011540
668     1                    IF ($_CURRENT_RECORDS_READ * $_PREVOUS_RECORDS_READ) = 0 THEN               00011550
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669    1                    GO TO SELECTIVE_SWITCH_#4(SELECTIVE);                    00011560
670    1               #_FIRMS_COMPLETE = #_FIRMS_COMPLETE + 1;                      00011570
671    1           IF ISWITCH = 1 THEN GO TO TYPE_STATEMENT_SWITCH_#5(2);            00011580
673    1           GO TO TYPE_STATEMENT_SWITCH_#5(TYPE_STATEMENT); /* (1, 2, OR 3) */00011590
674    1       TYPE_STATEMENT_SWITCH_#5(2):  /* COMPOSITE AVERAGES */                00011600
                    SUM_CURRENT_COMPOSITES =                                        00011610
                    SUM_CURRENT_COMPOSITES + CURRENT_COMPOSITES;                    00011620
                    SUM_PREVOUS_COMPOSITES =                                        00011630
675    1            SUM_PREVOUS_COMPOSITES + PREVOUS_COMPOSITES;                    00011640
676    1           GO TO SELECTIVE_SWITCH_#4(SELECTIVE);  /* (1 OR 2) */           00011650
677    1       COME_HERE_IF_ENDFILE_ON_MASTER(2):  /* NORMAL END OF FILE WAS       00011660
                                                              ENCOUNTERED */        00011670
            ARE_BOTH_INPUT_FILES_CLOSED(2):  /* YES */                              00011680
                PUT FILE(SUMMARY) EDIT (#_FIRMS_COMPLETE,                           00011690
                    ' WERE PROCESSED DURING THIS EXECUTION')                        00011700
678    1                (SKIP(3),F(5),A);                                           00011710
680    1           IF ISWITCH = 1 THEN GO TO TYPE_STATEMENT_SWITCH_#6(2);           00011720
681    1           GO TO TYPE_STATEMENT_SWITCH_#6(TYPE_STATEMENT);  /* (1, 2, OR 3) */00011730
            TYPE_STATEMENT_SWITCH_#6(1):  /* INDIVIDUAL - REGULAR */                00011740
            TYPE_STATEMENT_SWITCH_#6(3):  /* INDIVIDUAL - DETAIL */                 00011750
682    1        GO TO TERMINATE_PROGRAM;                                           00011760
            TYPE_STATEMENT_SWITCH_#6(2):  /* COMPOSITE AVERAGES */                  00011770
683    1        IF #_FIRMS_COMPLETE = 0 THEN                                       00011780
684    1    1       DO;                                                           00011790
                        PUT FILE(SUMMARY) EDIT                                  00011800
                        ('PROGRAM IS TERMINATING BECAUSE A ZERO DIVIDE WILL      00011810
685    1    1   BE ATTEMPTED OTHERWISE')  (SKIP(3),A);                          00011820
686    1    1       GO TO TERMINATE_PROGRAM;                                    00011830
687    1            END;  /* TERMINATE DO GROUP */                               00011840
            TYPE_STATEMENT_SWITCH_#5(1):  /* INDIVIDUAL - REGULAR */            00011850
            TYPE_STATEMENT_SWITCH_#5(3):  /* INDIVIDUAL - DETAIL */             00011860
                                                                                00011870
                                                                                00011880
                                                                                00011890
                                                                                00011900
                                                                                00011910
                                                                                00011920
                                                                                00011930
                                                                                00011940
                                                                                00011950
                                                                                00011960
                                                                                00011970
            /* PROCESS AND MANIPULATE VARIABLES FOR TOTAL OPERATION */          00011980
            /* ADD CURRENT PERIOD TO PREVIOUS PERIODS */                        00011990
            /*ADJUSTMENTS OF ACCOUNTS */                                       00012000
            /* FEED INGREDIENTS */                                              00012010
            INVALID_CODE(1) = CURRENT_SALES(3) + PREVCUS_SALES(3) +             00012020
              CURRENT_BEGIN_INVENTORY(3) + PREVOUS_BEGIN_INVENTORY(3) +         00012030
              CURRENT_PURCHASES(3) + PREVOUS_PURCHASES(3) +                     00012040
              CURRENT_ENDING_INVENTORY(3) + PREVOUS_ENDING_INVENTORY(3);        00012050
688    1    /* COMMISSIONS */                                                   00012060
            INVALID_CODE(2) = CURRENT_OTHER_ACCOUNTS(26) +                      00012070
              PREVOUS_OTHER_ACCOUNTS(26);                                       00012080
            /*OUTSIDE DELIVERY */                                             00012090
                                                                                00012100
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689    1          INVALID_CODE(3) = CURRENT_OTHER_ACCOUNTS(27) +                                  00012110
                    PREVOUS_OTHER_ACCOUNTS(27);                                                  00012120
                  /* DISCOUNTS ALLOWED */                                                       00012130
690    1          INVALID_CODE(4) = CURRENT_OTHER_ACCOUNTS(28) +                                  00012140
                    PREVOUS_OTHER_ACCOUNTS(28);                                                  00012150
691    1          CURRENT_OTHER_ACCOUNTS(19) =                                                    00012160
                    CURRENT_OTHER_ACCOUNTS(19) + CURRENT_OTHER_ACCOUNTS(20);                     00012170
692    1          DEPT_C_OTHER_ACCOUNTS(19,*) =                                                   00012180
                    DEPT_C_OTHER_ACCOUNTS(19,*) + DEPT_C_OTHER_ACCOUNTS(20,*);                   00012190
693    1          CURRENT_OTHER_ACCOUNTS(20) = 0;                                                 00012200
694    1          DEPT_C_OTHER_ACCOUNTS(20,*) = 0;                                                00012210
695    1          PREVOUS_OTHER_ACCOUNTS(19) =                                                    00012220
                    PREVOUS_OTHER_ACCOUNTS(19) + PREVOUS_OTHER_ACCOUNTS(20);                     00012230
696    1          DEPT_P_OTHER_ACCOUNTS(19,*) =                                                   00012240
                    DEPT_P_OTHER_ACCOUNTS(19,*) + DEPT_P_OTHER_ACCOUNTS(20,*);                   00012250
697    1          PREVOUS_OTHER_ACCOUNTS(20) = 0;                                                 00012260
698    1          DEPT_P_OTHER_ACCOUNTS(20,*) = 0;                                                00012270
699    1          CURRENT_OTHER_ACCOUNTS(31) =                                                    00012280
                    CURRENT_OTHER_ACCOUNTS(31) - CURRENT_OTHER_ACCOUNTS(32);                     00012290
700    1          CURRENT_OTHER_ACCOUNTS(39) =                                                    00012300
                    CURRENT_OTHER_ACCOUNTS(39) - CURRENT_OTHER_ACCOUNTS(40);                     00012310
701    1          PREVOUS_SALES = PREVOUS_SALES + CURRENT_SALES;                                  00012320
702    1          PREVOUS_PURCHASES = PREVOUS_PURCHASES + CURRENT_PURCHASES;                      00012330
703    1          DO I = 8 TO 28;                                                                 00012340
704    1    1       PREVOUS_OTHER_ACCOUNTS(I) = PREVOUS_OTHER_ACCOUNTS(I) +                      00012350
                      CURRENT_OTHER_ACCOUNTS(I);                                                 00012360
705    1    1       DEPT_P_OTHER_ACCOUNTS(I,*) = DEPT_P_OTHER_ACCOUNTS(I,*) +                    00012370
                      DEPT_C_OTHER_ACCOUNTS(I,*);                                                00012380
706    1    1     END;  /* TERMINATE DO GROUP */                                                00012390
                  /* ROUND VALUES TO NEAREST DOLLAR */                                          00012400
707    1          CURRENT_SALES = ROUND(CURRENT_SALES,0);                                         00012410
708    1          PREVOUS_SALES = ROUND(PREVOUS_SALES,0);                                         00012420
709    1          CURRENT_PURCHASES = ROUND(CURRENT_PURCHASES,0);                                 00012430
710    1          PREVOUS_PURCHASES = ROUND(PREVOUS_PURCHASES,0);                                 00012440
711    1          CURRENT_BEGIN_INVENTORY = ROUND(CURRENT_BEGIN_INVENTORY,0);                     00012450
712    1          PREVOUS_BEGIN_INVENTORY = ROUND(PREVOUS_BEGIN_INVENTORY,0);                     00012460
713    1          CURRENT_ENDING_INVENTORY = ROUND(CURRENT_ENDING_INVENTORY,0);                   00012470
714    1          PREVOUS_ENDING_INVENTORY = ROUND(PREVOUS_ENDING_INVENTORY,0);                   00012480
715    1          CURRENT_OTHER_ACCOUNTS = ROUND(CURRENT_OTHER_ACCOUNTS,0);                       00012490
716    1          DEPT_C_OTHER_ACCOUNTS = ROUND(DEPT_C_OTHER_ACCOUNTS,0);                         00012500
717    1          PREVOUS_OTHER_ACCOUNTS = ROUND(PREVOUS_OTHER_ACCOUNTS,0);                       00012510
718    1          DEPT_P_OTHER_ACCOUNTS = ROUND(DEPT_P_OTHER_ACCOUNTS,0);                         00012520
                  /* CALCULATIONS */                                                            00012530
719    1          CURRENT_GOODS_AVAILABLE = CURRENT_BEGIN_INVENTORY + CURRENT_PURCHASES;          00012540
720    1          PREVOUS_GOODS_AVAILABLE = PREVOUS_BEGIN_INVENTORY + PREVOUS_PURCHASES;          00012550
721    1          CURRENT_COST_OF_GOODS_SOLD = CURRENT_GOODS_AVAILABLE -                          00012560
                    CURRENT_ENDING_INVENTORY;                                                    00012570
722    1          PREVOUS_COST_OF_GOODS_SOLD = PREVOUS_GOODS_AVAILABLE -                          00012580
                    PREVOUS_ENDING_INVENTORY;                                                    00012590
723    1          CURRENT_GROSS_PROFIT_SALES = CURRENT_SALES -                                    00012600
                    CURRENT_COST_OF_GOODS_SOLD;                                                  00012610
724    1          PREVOUS_GROSS_PROFIT_SALES = PREVOUS_SALES -                                    00012620
                    PREVOUS_COST_OF_GOODS_SOLD;                                                  00012630
725    1          FIRM_CURRENT_SALES = CURRENT_SALES(1) + CURRENT_SALES(2) +                      00012640
                                        CURRENT_SALES(3) + CURRENT_SALES(4) +                    00012650
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                                CURRENT_SALES(5) + CURRENT_SALES(6) +                00012660
                                CURRENT_SALES(7);                                    00012670
726     1       FIRM_PREVOUS_SALES = PREVOUS_SALES(1) + PREVOUS_SALES(2) +           00012680
                                PREVOUS_SALES(3) + PREVOUS_SALES(4) +                00012690
                                PREVOUS_SALES(5) + PREVOUS_SALES(6) +                00012700
                                PREVOUS_SALES(7);                                    00012710
727     1       FIRM_CURRENT_PURCHASES = CURRENT_PURCHASES(1) + CURRENT_PURCHASES(2) + 00012720
                                CURRENT_PURCHASES(3) + CURRENT_PURCHASES(4) +         00012730
                                CURRENT_PURCHASES(5) + CURRENT_PURCHASES(6) +         00012740
                                CURRENT_PURCHASES(7);                                00012750
728     1       FIRM_PREVOUS_PURCHASES = PREVOUS_PURCHASES(1) + PREVOUS_PURCHASES(2) + 00012760
                                PREVOUS_PURCHASES(3) + PREVOUS_PURCHASES(4) +         00012770
                                PREVOUS_PURCHASES(5) + PREVOUS_PURCHASES(6) +         00012780
                                PREVOUS_PURCHASES(7);                                00012790
729     1       FIRM_CURRENT_BEGIN_INVENTORY = CURRENT_BEGIN_INVENTORY(1) +          00012800
                                CURRENT_BEGIN_INVENTORY(2) +                         00012810
                                CURRENT_BEGIN_INVENTORY(3) +                         00012820
                                CURRENT_BEGIN_INVENTORY(4) +                         00012830
                                CURRENT_BEGIN_INVENTORY(5) +                         00012840
                                CURRENT_BEGIN_INVENTORY(6) +                         00012850
                                CURRENT_BEGIN_INVENTORY(7);                          00012860
730     1       FIRM_PREVOUS_BEGIN_INVENTORY = PREVOUS_BEGIN_INVENTORY(1) +          00012870
                                PREVOUS_BEGIN_INVENTORY(2) +                         00012880
                                PREVOUS_BEGIN_INVENTORY(3) +                         00012890
                                PREVOUS_BEGIN_INVENTORY(4) +                         00012900
                                PREVOUS_BEGIN_INVENTORY(5) +                         00012910
                                PREVOUS_BEGIN_INVENTORY(6) +                         00012920
                                PREVOUS_BEGIN_INVENTORY(7);                          00012930
731     1       FIRM_CURRENT_ENDING_INVENTORY = CURRENT_ENDING_INVENTORY(1) +        00012940
                                CURRENT_ENDING_INVENTORY(2) +                        00012950
                                CURRENT_ENDING_INVENTORY(3) +                        00012960
                                CURRENT_ENDING_INVENTORY(4) +                        00012970
                                CURRENT_ENDING_INVENTORY(5) +                        00012980
                                CURRENT_ENDING_INVENTORY(6) +                        00012990
                                CURRENT_ENDING_INVENTORY(7);                         00013000
732     1       FIRM_PREVOUS_ENDING_INVENTORY = PREVOUS_ENDING_INVENTORY(1) +        00013010
                                PREVOUS_ENDING_INVENTORY(2) +                        00013020
                                PREVOUS_ENDING_INVENTORY(3) +                        00013030
                                PREVOUS_ENDING_INVENTORY(4) +                        00013040
                                PREVOUS_ENDING_INVENTORY(5) +                        00013050
                                PREVOUS_ENDING_INVENTORY(6) +                        00013060
                                PREVOUS_ENDING_INVENTORY(7);                         00013070
733     1       FIRM_CURRENT_GOODS_AVAILABLE =                                       00013080
                  FIRM_CURRENT_BEGIN_INVENTORY + FIRM_CURRENT_PURCHASES;             00013090
734     1       FIRM_PREVOUS_GOODS_AVAILABLE =                                       00013100
                  FIRM_PREVOUS_BEGIN_INVENTORY + FIRM_PREVOUS_PURCHASES;             00013110
735     1       FIRM_CURRENT_COST_OF_GOODS_SOLD =                                    00013120
                  FIRM_CURRENT_GOODS_AVAILABLE - FIRM_CURRENT_ENDING_INVENTORY;      00013130
736     1       FIRM_PREVOUS_COST_OF_GOODS_SOLD =                                    00013140
                  FIRM_PREVOUS_GOODS_AVAILABLE - FIRM_PREVOUS_ENDING_INVENTORY;      00013150
737     1       FIRM_CURRENT_GROSS_PROFIT_SALES =                                    00013160
                  FIRM_CURRENT_SALES - FIRM_CURRENT_COST_OF_GOODS_SOLD;              00013170
738     1       FIRM_PREVOUS_GROSS_PROFIT_SALES =                                    00013180
                  FIRM_PREVOUS_SALES - FIRM_PREVOUS_COST_OF_GOODS_SOLD;              00013190
739     1       FIRM_CURRENT_SERVICE_INCOME = CURRENT_OTHER_ACCOUNTS(8);             00013200
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740   1     FIRM_PREVOUS_SERVICE_INCOME = PREVOUS_OTHER_ACCOUNTS(8);                  00013210
741   1     FIRM_CURRENT_GROSS_PROFIT_TOTAL =                                         00013220
              FIRM_CURRENT_GROSS_PROFIT_SALES + FIRM_CURRENT_SERVICE_INCOME;         00013230
742   1     FIRM_PREVOUS_GROSS_PROFIT_TOTAL =                                         00013240
              FIRM_PREVOUS_GROSS_PROFIT_SALES + FIRM_PREVOUS_SERVICE_INCOME;         00013250
743   1     FIRM_CURRENT_OPERATING_EXPENSES = CURRENT_OTHER_ACCOUNTS(11) +            00013260
                                              CURRENT_OTHER_ACCOUNTS(12) +            00013270
                                              CURRENT_OTHER_ACCOUNTS(13) +            00013280
                                              CURRENT_OTHER_ACCOUNTS(14) +            00013290
                                              CURRENT_OTHER_ACCOUNTS(15) +            00013300
                                              CURRENT_OTHER_ACCOUNTS(16) +            00013310
                                              CURRENT_OTHER_ACCOUNTS(17) +            00013320
                                              CURRENT_OTHER_ACCOUNTS(18) +            00013330
                                              CURRENT_OTHER_ACCOUNTS(19) +            00013340
                                              CURRENT_OTHER_ACCOUNTS(20) +            00013350
                                              CURRENT_OTHER_ACCOUNTS(21) +            00013360
                                              CURRENT_OTHER_ACCOUNTS(22) +            00013370
                                              CURRENT_OTHER_ACCOUNTS(23) +            00013380
                                              CURRENT_OTHER_ACCOUNTS(24) +            00013390
                                              CURRENT_OTHER_ACCOUNTS(25) +            00013400
                                              CURRENT_OTHER_ACCOUNTS(26) +            00013410
                                              CURRENT_OTHER_ACCOUNTS(27) +            00013420
                                              CURRENT_OTHER_ACCOUNTS(28);             00013430
744   1     FIRM_PREVOUS_OPERATING_EXPENSES = PREVOUS_OTHER_ACCOUNTS(11) +            00013440
                                              PREVOUS_OTHER_ACCOUNTS(12) +            00013450
                                              PREVOUS_OTHER_ACCOUNTS(13) +            00013460
                                              PREVOUS_OTHER_ACCOUNTS(14) +            00013470
                                              PREVOUS_OTHER_ACCOUNTS(15) +            00013480
                                              PREVOUS_OTHER_ACCOUNTS(16) +            00013490
                                              PREVOUS_OTHER_ACCOUNTS(17) +            00013500
                                              PREVOUS_OTHER_ACCOUNTS(18) +            00013510
                                              PREVOUS_OTHER_ACCOUNTS(19) +            00013520
                                              PREVOUS_OTHER_ACCOUNTS(20) +            00013530
                                              PREVOUS_OTHER_ACCOUNTS(21) +            00013540
                                              PREVOUS_OTHER_ACCOUNTS(22) +            00013550
                                              PREVOUS_OTHER_ACCOUNTS(23) +            00013560
                                              PREVOUS_OTHER_ACCOUNTS(24) +            00013570
                                              PREVOUS_OTHER_ACCOUNTS(25) +            00013580
                                              PREVOUS_OTHER_ACCOUNTS(26) +            00013590
                                              PREVOUS_OTHER_ACCOUNTS(27) +            00013600
                                              PREVOUS_OTHER_ACCOUNTS(28);             00013610
745   1     FIRM_CURRENT_OPERATING_PROFIT =                                           00013620
              FIRM_CURRENT_GROSS_PROFIT_TOTAL - FIRM_CURRENT_OPERATING_EXPENSES;     00013630
746   1     FIRM_PREVOUS_OPERATING_PROFIT =                                           00013640
              FIRM_PREVOUS_GROSS_PROFIT_TOTAL - FIRM_PREVOUS_OPERATING_EXPENSES;     00013650
747   1     FIRM_CURRENT_OTHER_INCOME = CURRENT_OTHER_ACCOUNTS(9);                    00013660
748   1     FIRM_PREVOUS_OTHER_INCOME = PREVOUS_OTHER_ACCOUNTS(9);                    00013670
749   1     FIRM_CURRENT_OTHER_EXPENSES = CURRENT_OTHER_ACCOUNTS(10);                 00013680
750   1     FIRM_PREVOUS_OTHER_EXPENSES = PREVOUS_OTHER_ACCOUNTS(10);                 00013690
751   1     FIRM_CURRENT_NET_PROFIT = FIRM_CURRENT_OPERATING_PROFIT +                 00013700
              FIRM_CURRENT_OTHER_INCOME - FIRM_CURRENT_OTHER_EXPENSES;               00013710
752   1     FIRM_PREVOUS_NET_PROFIT = FIRM_PREVOUS_OPERATING_PROFIT +                 00013720
              FIRM_PREVOUS_OTHER_INCOME - FIRM_PREVOUS_OTHER_EXPENSES;               00013730
            /* BALANCE SHEET */                                                     00013740
            /* ASSETS */                                                            00013750
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753    1        CURRENT_ASSETS = CURRENT_OTHER_ACCOUNTS(29) +                    00013760
                                CURRENT_OTHER_ACCOUNTS(30) +                    00013770
                                CURRENT_OTHER_ACCOUNTS(31) +                    00013780
                                CURRENT_OTHER_ACCOUNTS(33) +                    00013790
                                CURRENT_OTHER_ACCOUNTS(34) +                    00013800
                                CURRENT_OTHER_ACCOUNTS(35) +                    00013810
                                CURRENT_OTHER_ACCOUNTS(36) +                    00013820
                                CURRENT_OTHER_ACCOUNTS(37);                     00013830
754    1        LONG_TERM_ASSETS = CURRENT_OTHER_ACCOUNTS(38) +                  00013840
                                   CURRENT_OTHER_ACCOUNTS(39) +                 00013850
                                   CURRENT_OTHER_ACCOUNTS(41) +                 00013860
                                   CURRENT_OTHER_ACCOUNTS(42);                  00013870
755    1        TOTAL_ASSETS = CURRENT_ASSETS + LONG_TERM_ASSETS;               00013880
756    1        CURRENT_LIABILITIES = CURRENT_OTHER_ACCOUNTS(43) +              00013890
                                      CURRENT_OTHER_ACCOUNTS(44) +              00013900
                                      CURRENT_OTHER_ACCOUNTS(45) +              00013910
                                      CURRENT_OTHER_ACCOUNTS(46) +              00013920
                                      CURRENT_OTHER_ACCOUNTS(47) +              00013930
                                      CURRENT_OTHER_ACCOUNTS(48);               00013940
757    1        LONG_TERM_LIABILITIES = CURRENT_OTHER_ACCOUNTS(49) +            00013950
                                        CURRENT_OTHER_ACCOUNTS(50) +            00013960
                                        CURRENT_OTHER_ACCOUNTS(51);             00013970
758    1        TOTAL_LIABILITIES = CURRENT_LIABILITIES + LONG_TERM_LIABILITIES; 00013980
759    1        EQUITY = TOTAL_ASSETS - TOTAL_LIABILITIES;                      00013990
760    1        TOTAL_LIABILITIES_AND_EQUITY = TOTAL_LIABILITIES + EQUITY;      00014000
                /* PERCENTAGE OF SALES FOR DEPARTMENTS */                       00014010
                /* THIS PERIOD */                                               00014020
761    1        CURRENT_PERCENT_SALES = 0;                                      00014030
762    1        DO J = 1 TO 7;  /* PASS PER DEPARTMENT */                       00014040
763    1  1       IF CURRENT_SALES(J) = 0 THEN GO TO ZERO_DIVIDE_1;             00014050
765    1  1       CURRENT_PERCENT_SALES(J,1) =                                  00014060
                    CURRENT_SALES(J) / CURRENT_SALES(J) * 100;                  00014070
766    1  1       CURRENT_PERCENT_SALES(J,2) =                                  00014080
                    CURRENT_BEGIN_INVENTORY(J) / CURRENT_SALES(J) * 100;        00014090
767    1  1       CURRENT_PERCENT_SALES(J,3) =                                  00014100
                    CURRENT_PURCHASES(J) / CURRENT_SALES(J) * 100;              00014110
768    1  1       CURRENT_PERCENT_SALES(J,4) =                                  00014120
                    CURRENT_GOODS_AVAILABLE(J) / CURRENT_SALES(J) * 100;        00014130
769    1  1       CURRENT_PERCENT_SALES(J,5) =                                  00014140
                    CURRENT_ENDING_INVENTORY(J) / CURRENT_SALES(J) * 100;       00014150
770    1  1       CURRENT_PERCENT_SALES(J,6) =                                  00014160
                    CURRENT_COST_OF_GOODS_SOLD(J) / CURRENT_SALES(J) * 100;     00014170
771    1  1       CURRENT_PERCENT_SALES(J,7) =                                  00014180
                    CURRENT_GROSS_PROFIT_SALES(J) / CURRENT_SALES(J) * 100;     00014190
772    1  1     ZERO_DIVIDE_1:                                                  00014200
                END;  /* TERMINATE DO GROUP */                                00014210
773    1        CURRENT_PERCENT_SALES = ROUND(CURRENT_PERCENT_SALES,1);         00014220
                /* OPERATIONS TO DATE */                                        00014230
774    1        PREVOUS_PERCENT_SALES = 0;                                      00014240
775    1        DO J = 1 TO 7;  /* PASS PER DEPARTMENT */                       00014250
776    1  1       IF PREVOUS_SALES(J) = 0 THEN GO TO ZERO_DIVIDE_2;             00014260
778    1  1       PREVOUS_PERCENT_SALES(J,1) =                                  00014270
                    PREVOUS_SALES(J) / PREVOUS_SALES(J) * 100;                  00014280
779    1  1       PREVOUS_PERCENT_SALES(J,2) =                                  00014290
                    PREVOUS_BEGIN_INVENTORY(J) / PREVOUS_SALES(J) * 100;        00014300
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780     1    1      PREVOUS_PERCENT_SALES(J,3) =                                00014310
781     1    1        PREVOUS_PURCHASES(J) / PREVOUS_SALES(J) * 100;            00014320
782     1    1      PREVOUS_PERCENT_SALES(J,4) =                                00014330
783     1    1        PREVOUS_GOODS_AVAILABLE(J) / PREVOUS_SALES(J) * 100;      00014340
784     1    1      PREVOUS_PERCENT_SALES(J,5) =                                00014350
785     1    1        PREVOUS_ENDING_INVENTORY(J) / PREVOUS_SALES(J) * 100;     00014360
786     1         PREVOUS_PERCENT_SALES(J,6) =                                  00014370
                    PREVOUS_COST_OF_GOODS_SOLD(J) / PREVOUS_SALES(J) * 100;     00014380
787     1         PREVOUS_PERCENT_SALES(J,7) =                                  00014390
788     1           PREVOUS_GROSS_PROFIT_SALES(J) / PREVOUS_SALES(J) * 100;     00014400
790     1       ZERO_DIVIDE_2:                                                  00014410
                END;  /* TERMINATE DO GROUP */                                  00014420
                PREVOUS_PERCENT_SALES = ROUND(PREVOUS_PERCENT_SALES,1);       00014430
                /* PERCENTAGES OF SALES FOR TOTAL OPERATION */                  00014440
                /* THIS PERIOD */                                               00014450
791     1       FIRM_CURRENT_PERCENT_SALES = 0;                                 00014460
792     1       IF FIRM_CURRENT_SALES = 0 THEN GO TO ZERO_DIVIDE_3;             00014470
793     1       FIRM_CURRENT_PERCENT_SALES(1) =                                 00014480
                  (FIRM_CURRENT_SALES /                                         00014490
                  (FIRM_CURRENT_SALES + FIRM_CURRENT_SERVICE_INCOME)) * 100;    00014500
794     1       FIRM_CURRENT_PERCENT_SALES(2) =                                 00014510
                  FIRM_CURRENT_BEGIN_INVENTORY / FIRM_CURRENT_SALES * 100;     00014520
795     1       FIRM_CURRENT_PERCENT_SALES(3) =                                 00014530
                  FIRM_CURRENT_PURCHASES / FIRM_CURRENT_SALES * 100;           00014540
796     1       FIRM_CURRENT_PERCENT_SALES(4) =                                 00014550
                  FIRM_CURRENT_GOODS_AVAILABLE / FIRM_CURRENT_SALES * 100;     00014560
797     1       FIRM_CURRENT_PERCENT_SALES(5) =                                 00014570
                  FIRM_CURRENT_ENDING_INVENTORY / FIRM_CURRENT_SALES * 100;    00014580
798     1       FIRM_CURRENT_PERCENT_SALES(6) =                                 00014590
                  FIRM_CURRENT_COST_OF_GOODS_SOLD / FIRM_CURRENT_SALES * 100;  00014600
799     1       FIRM_CURRENT_PERCENT_SALES(7) =                                 00014610
                  FIRM_CURRENT_GROSS_PROFIT_SALES / FIRM_CURRENT_SALES * 100;  00014620
800     1       FIRM_CURRENT_PERCENT_SALES(8) =                                 00014630
                  (FIRM_CURRENT_SERVICE_INCOME /                                00014640
                  (FIRM_CURRENT_SALES + FIRM_CURRENT_SERVICE_INCOME)) * 100;    00014650
801     1       FIRM_CURRENT_PERCENT_SALES(9) =                                 00014660
                  (FIRM_CURRENT_GROSS_PROFIT_TOTAL /                            00014670
                  (FIRM_CURRENT_SALES + FIRM_CURRENT_SERVICE_INCOME)) * 100;    00014680
802     1       FIRM_CURRENT_PERCENT_NET_PROFIT =                               00014690
                  (FIRM_CURRENT_NET_PROFIT /                                    00014700
                  (FIRM_CURRENT_SALES + FIRM_CURRENT_SERVICE_INCOME)) * 100;    00014710
803     1       FIRM_CURRENT_PERCENT_SALES = ROUND(FIRM_CURRENT_PERCENT_SALES,1); 00014720
805     1       FIRM_CURRENT_PERCENT_NET_PROFIT =                               00014730
                  ROUND(FIRM_CURRENT_PERCENT_NET_PROFIT,1);                     00014740
806     1       ZERO_DIVIDE_3:                                                  00014750
                /* TO DATE */                                                   00014760
807     1       FIRM_PREVOUS_PERCENT_SALES = 0;                                 00014770
                IF FIRM_PREVOUS_SALES = 0 THEN GO TO ZERO_DIVIDE_4;           00014780
                FIRM_PREVOUS_PERCENT_SALES(1) =                                 00014790
                  (FIRM_PREVOUS_SALES /                                         00014800
                  (FIRM_PREVOUS_SALES + FIRM_PREVOUS_SERVICE_INCOME)) * 100;    00014810
                FIRM_PREVOUS_PERCENT_SALES(2) =                                 00014820
                  FIRM_PREVOUS_BEGIN_INVENTORY / FIRM_PREVOUS_SALES * 100;     00014830
                FIRM_PREVOUS_PERCENT_SALES(3) =                                 00014840
                  FIRM_PREVOUS_PURCHASES / FIRM_PREVOUS_SALES * 100;           00014850
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808    1        FIRM_PREVOUS_PERCENT_SALES(4) =                                    00014860
                  FIRM_PREVOUS_GOODS_AVAILABLE / FIRM_PREVOUS_SALES * 100;        00014870
809    1        FIRM_PREVOUS_PERCENT_SALES(5) =                                    00014880
                  FIRM_PREVOUS_ENDING_INVENTORY / FIRM_PREVOUS_SALES * 100;       00014890
810    1        FIRM_PREVOUS_PERCENT_SALES(6) =                                    00014900
                  FIRM_PREVOUS_COST_OF_GOODS_SOLD / FIRM_PREVOUS_SALES * 100;     00014910
811    1        FIRM_PREVOUS_PERCENT_SALES(7) =                                    00014920
                  FIRM_PREVOUS_GROSS_PROFIT_SALES / FIRM_PREVOUS_SALES * 100;     00014930
812    1        FIRM_PREVOUS_PERCENT_SALES(8) =                                    00014940
                  (FIRM_PREVOUS_SERVICE_INCOME /                                  00014950
                  (FIRM_PREVOUS_SALES + FIRM_PREVOUS_SERVICE_INCOME)) * 100;      00014960
813    1        FIRM_PREVOUS_PERCENT_SALES(9) =                                    00014970
                  (FIRM_PREVOUS_GROSS_PROFIT_TOTAL /                              00014980
                  (FIRM_PREVOUS_SALES + FIRM_PREVOUS_SERVICE_INCOME)) * 100;      00014990
814    1        FIRM_PREVOUS_PERCENT_NET_PROFIT =                                  00015000
                  (FIRM_PREVOUS_NET_PROFIT /                                      00015010
                  (FIRM_PREVOUS_SALES + FIRM_PREVOUS_SERVICE_INCOME)) * 100;      00015020
815    1        FIRM_PREVOUS_PERCENT_SALES = ROUND(FIRM_PREVOUS_PERCENT_SALES,1); 00015030
816    1        FIRM_PREVOUS_PERCENT_NET_PROFIT =                                  00015040
                  ROUND(FIRM_PREVOUS_PERCENT_NET_PROFIT,1);                       00015050
817    1        ZERO_DIVIDE_4:                                                     00015060
                /* PERCENTAGES OF GROSS FOR TOTAL OPERATION AND BY DEPT */        00015070
                /* THIS PERIOD */                                                 00015080
                CURRENT_PERCENT_GROSS = 0;                                        00015090
818    1        FIRM_CURRENT_PERCENT_GROSS = 0;                                    00015100
819    1        IF FIRM_CURRENT_GROSS_PROFIT_TOTAL = 0 THEN GO TO ZERO_DIVIDE_5;   00015110
821    1        DO J = 11 TO 28;  /* EACH COMPOSITE EXPENSE ACCOUNT */             00015120
822    1  1     JJ = 13;                                                           00015130
823    1  1       CURRENT_PERCENT_GROSS(J) =                                       00015140
                    CURRENT_OTHER_ACCOUNTS(J) / FIRM_CURRENT_GROSS_PROFIT_TOTAL * 100;00015150
824    1  1     DO II = 1, 4, 5, 2, 6, 7;                                          00015160
825    1  2       JJ = JJ + 1;                                                     00015170
826    1  2       IF CURRENT_GROSS_PROFIT_SALES(II) ¬= 0 THEN DO;                  00015180
828    1  3       DEPT_C_TOTAL_OPERATING_EXPENSES(II) = DEPT_C_OTHER_ACCOUNTS(J,JJ)+00015190
                    DEPT_C_TOTAL_OPERATING_EXPENSES(II);                          00015200
829    1  3       DEPT_C_PERCENT_EXPENSES(J,II) = DEPT_C_OTHER_ACCOUNTS(J,JJ)    /00015210
                                                  CURRENT_GROSS_PROFIT_SALES(II) * 100;00015220
830    1  3     END;  END; END;                                                    00015230
833    1        DO KKK = 1,2,4,5,6,7;                                              00015240
834    1  1     IF CURRENT_GROSS_PROFIT_SALES(KKK) ¬= 0 THEN DO;                   00015250
836    1  2     DEPT_C_PERCENT_TOT_OPR_EXP(KKK) = DEPT_C_TOTAL_OPERATING_EXPENSES(KKK)00015260
                                    / CURRENT_GROSS_PROFIT_SALES(KKK) * 100;      00015270
837    1  2     DEPT_C_NET_PROFIT_SALES(KKK) = CURRENT_GROSS_PROFIT_SALES(KKK) -   00015280
                                    DEPT_C_TOTAL_OPERATING_EXPENSES(KKK);         00015290
838    1  2     DEPT_C_PERCENT_PROFIT_SALES(KKK) = DEPT_C_NET_PROFIT_SALES(KKK) /  00015300
839    1  2                                  CURRENT_GROSS_PROFIT_SALES(KKK) * 100;END;00015310
840    1  1     SUM_DEPT_C_TOT_OPR_EXP = DEPT_C_TOTAL_OPERATING_EXPENSES(KKK) +    00015320
                                    SUM_DEPT_C_TOT_OPR_EXP;                       00015330
841    1  1     SUM_DEPT_C_NET_PROFIT_SALES = SUM_DEPT_C_NET_PROFIT_SALES +        00015340
842    1  1                                  DEPT_C_NET_PROFIT_SALES(KKK); END;   00015350
843    1        IF SUM_DEPT_C_TOT_OPR_EXP = 0 THEN DO J = 11 TO 28;                00015360
845    1  1     SUM_DEPT_C_TOT_OPR_EXP = SUM_DEPT_C_TOT_OPR_EXP +                  00015370
846    1  1                                  DEPT_C_OTHER_ACCOUNTS(J,13); END;    00015380
847    1        DEPT_ANAL_PERCENT_NET_PROFIT = DEPT_C_NET_PROFIT_SALES   /         00015390
                                    SUM_DEPT_C_NET_PROFIT_SALES * 100;            00015400
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848    1        DEPT_ANAL_PERCENT_EXPENSES = DEPT_C_TOTAL_OPERATING_EXPENSES /                    00015410
                                            SUM_DEPT_C_TOT_OPR_EXP * 100;                       00015420
849    1        DEPT_ANAL_PERCENT_NET_PROFIT = ROUND(DEPT_ANAL_PERCENT_NET_PROFIT,1);            00015430
850    1        DEPT_ANAL_PERCENT_EXPENSES = ROUND(DEPT_ANAL_PERCENT_EXPENSES,1);                00015440
851    1        DEPT_C_PERCENT_TOT_OPR_EXP = ROUND(DEPT_C_PERCENT_TOT_OPR_EXP,1);                00015450
852    1        DEPT_C_PERCENT_EXPENSES = ROUND(DEPT_C_PERCENT_EXPENSES,1);                      00015460
853    1        DEPT_C_PERCENT_PROFIT_SALES= ROUND(DEPT_C_PERCENT_PROFIT_SALES,1);               00015480
854    1        FIRM_CURRENT_PERCENT_GROSS(1) =                                                  00015490
                  FIRM_CURRENT_GROSS_PROFIT_TOTAL / FIRM_CURRENT_GROSS_PROFIT_TOTAL *         00015500
                  100;                                                                          00015510
855    1        FIRM_CURRENT_PERCENT_GROSS(2) =                                                  00015520
                  FIRM_CURRENT_OPERATING_EXPENSES / FIRM_CURRENT_GROSS_PROFIT_TOTAL *100;       00015530
856    1        FIRM_CURRENT_PERCENT_GROSS(3) =                                                  00015540
                  FIRM_CURRENT_OPERATING_PROFIT / FIRM_CURRENT_GROSS_PROFIT_TOTAL *            00015550
                  100;                                                                          00015560
857    1        FIRM_CURRENT_PERCENT_GROSS(4) =                                                  00015570
                  FIRM_CURRENT_OTHER_INCOME / FIRM_CURRENT_GROSS_PROFIT_TOTAL * 100;            00015580
858    1        FIRM_CURRENT_PERCENT_GROSS(5) =                                                  00015590
                  FIRM_CURRENT_OTHER_EXPENSES / FIRM_CURRENT_GROSS_PROFIT_TOTAL *              00015600
                  100;                                                                          00015610
859    1        FIRM_CURRENT_PERCENT_GROSS(6) =                                                  00015620
                  FIRM_CURRENT_NET_PROFIT / FIRM_CURRENT_GROSS_PROFIT_TOTAL * 100;             00015630
860    1        CURRENT_PERCENT_GROSS = ROUND(CURRENT_PERCENT_GROSS,1);                          00015640
861    1        FIRM_CURRENT_PERCENT_GROSS = ROUND(FIRM_CURRENT_PERCENT_GROSS,1);                00015650
862    1        ZERO_DIVIDE_5;                                                                   00015660
                /* OPERATIONS TO DATE */                                                        00015670
                PREVOUS_PERCENT_GROSS = 0;                                                      00015680
863    1        FIRM_PREVOUS_PERCENT_GROSS = 0;                                                  00015690
864    1        IF FIRM_PREVOUS_GROSS_PROFIT_TOTAL = 0 THEN GO TO ZERO_DIVIDE_6;                 00015700
866    1        DO J = 11 TO 28;  /* EACH COMPOSITE EXPENSE ACCOUNT */                           00015710
867    1  1     JJ = 13;                                                                         00015720
868    1  1       PREVOUS_PERCENT_GROSS(J) =                                                     00015730
                    PREVOUS_OTHER_ACCOUNTS(J) / FIRM_PREVOUS_GROSS_PROFIT_TOTAL * 100;        00015740
869    1  1     DO II = 1, 4, 5, 2, 6, 7;                                                        00015750
870    1  2       JJ = JJ + 1;                                                                   00015760
871    1  2       IF PREVOUS_GROSS_PROFIT_SALES(II) ¬= 0 THEN DO;                                00015770
873    1  3       DEPT_P_TOTAL_OPERATING_EXPENSES(II) = DEPT_P_OTHER_ACCOUNTS(J,JJ) +            00015780
                    DEPT_P_TOTAL_OPERATING_EXPENSES(II);                                        00015790
874    1  3       DEPT_P_PERCENT_EXPENSES(J,II) = DEPT_P_OTHER_ACCOUNTS(J,JJ)     /              00015800
                                                   PREVOUS_GROSS_PROFIT_SALES(II) * 100;        00015810
875    1  3     END;  END; END;                                                                  00015820
878    1        DO KKK = 1,2,4,5,6,7;                                                            00015830
879    1  1     IF PREVOUS_GROSS_PROFIT_SALES(KKK) ¬= 0 THEN DO;                                 00015840
881    1  2     DEPT_P_PERCENT_TOT_OPR_EXP(KKK) = DEPT_P_TOTAL_OPERATING_EXPENSES(KKK)           00015850
                                               / PREVOUS_GROSS_PROFIT_SALES(KKK) * 100;         00015860
882    1  2     DEPT_P_NET_PROFIT_SALES(KKK) = PREVOUS_GROSS_PROFIT_SALES(KKK) -                 00015870
                                              DEPT_P_TOTAL_OPERATING_EXPENSES(KKK);             00015880
883    1  2     DEPT_P_PERCENT_PROFIT_SALES(KKK) = DEPT_P_NET_PROFIT_SALES(KKK) /                00015890
884    1  2                                        PREVOUS_GROSS_PROFIT_SALES(KKK) * 100;END;    00015900
885    1  1     END;                                                                             00015910
886    1        DEPT_P_PERCENT_TOT_OPR_EXP= ROUND(DEPT_P_PERCENT_TOT_OPR_EXP,1);                 00015920
887    1        DEPT_P_PERCENT_PROFIT_SALES = ROUND(DEPT_P_PERCENT_PROFIT_SALES,1);              00015930
888    1        DEPT_P_PERCENT_EXPENSES = ROUND(DEPT_P_PERCENT_EXPENSES,1);                      00015940
889    1        FIRM_PREVOUS_PERCENT_GROSS(1) =                                                  00015950
                                                                                                00015960
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                    FIRM_PREVOUS_GROSS_PROFIT_TOTAL / FIRM_PREVOUS_GROSS_PROFIT_TOTAL *  00015970
                    100;                                                                 00015980
890      1        FIRM_PREVOUS_PERCENT_GROSS(2) =                                        00015990
                    FIRM_PREVOUS_OPERATING_EXPENSES / FIRM_PREVOUS_GROSS_PROFIT_TOTAL *  00016000
                    100;                                                                 00016010
891      1        FIRM_PREVOUS_PERCENT_GROSS(3) =                                        00016020
                    FIRM_PREVOUS_OPERATING_PROFIT / FIRM_PREVOUS_GROSS_PROFIT_TOTAL *    00016030
                    100;                                                                 00016040
892      1        FIRM_PREVOUS_PERCENT_GROSS(4) =                                        00016050
                    FIRM_PREVOUS_OTHER_INCOME / FIRM_PREVOUS_GROSS_PROFIT_TOTAL * 100;   00016060
893      1        FIRM_PREVOUS_PERCENT_GROSS(5) =                                        00016070
                    FIRM_PREVOUS_OTHER_EXPENSES / FIRM_PREVOUS_GROSS_PROFIT_TOTAL * 100; 00016080
894      1        FIRM_PREVOUS_PERCENT_GROSS(6) =                                        00016090
                    FIRM_PREVOUS_NET_PROFIT / FIRM_PREVOUS_GROSS_PROFIT_TOTAL * 100;     00016100
895      1        PREVOUS_PERCENT_GROSS = ROUND(PREVOUS_PERCENT_GROSS,1);              00016110
896      1        FIRM_PREVOUS_PERCENT_GROSS = ROUND(FIRM_PREVOUS_PERCENT_GROSS,1);    00016120
897      1        ZERO_DIVIDE_6:                                                       00016130
                  /* PERCENTAGES */                                                   00016140
                  PERCENT_TOTAL_ASSETS = 0;                                          00016150
898      1        PERCENT_CURRENT_ASSETS = 0;                                        00016160
899      1        PERCENT_LONG_TERM_ASSETS = 0;                                      00016170
900      1        LIABILITIES_PER_ASSETS = 0;                                        00016180
901      1        FIRM_CURRENT_RETURN_ON_ASSETS = 0;                                 00016190
902      1        FIRM_PREVOUS_RETURN_ON_ASSETS = 0;                                 00016200
903      1        IF TOTAL_ASSETS = 0 THEN GO TO ZERO_DIVIDE_7;                      00016210
905      1        DO J = 29 TO 42;                                                   00016220
906      1   1      PERCENT_TOTAL_ASSETS(J) =                                        00016230
                    CURRENT_OTHER_ACCOUNTS(J) / TOTAL_ASSETS * 100;                  00016240
907      1   1    END;  /* TERMINATE DO GROUP */                                    00016250
908      1        PERCENT_CURRENT_ASSETS = CURRENT_ASSETS / TOTAL_ASSETS * 100;      00016260
909      1        PERCENT_LONG_TERM_ASSETS = LONG_TERM_ASSETS / TOTAL_ASSETS * 100;  00016270
910      1        LIABILITIES_PER_ASSETS = TOTAL_LIABILITIES / TOTAL_ASSETS;         00016280
911      1        FIRM_CURRENT_RETURN_ON_ASSETS =                                    00016290
                    FIRM_CURRENT_NET_PROFIT / TOTAL_ASSETS * 100;                    00016300
912      1        FIRM_PREVOUS_RETURN_ON_ASSETS =                                    00016310
                    FIRM_PREVOUS_NET_PROFIT / TOTAL_ASSETS * 100;                    00016320
913      1        PERCENT_TOTAL_ASSETS = ROUND(PERCENT_TOTAL_ASSETS,1);              00016330
914      1        PERCENT_CURRENT_ASSETS = ROUND(PERCENT_CURRENT_ASSETS,1);          00016340
915      1        PERCENT_LONG_TERM_ASSETS = ROUND(PERCENT_LONG_TERM_ASSETS,1);      00016350
916      1        ZERO_DIVIDE_7:                                                     00016360
                  PERCENT_TOTAL_LIABILITIES = 0;                                     00016370
917      1        PERCENT_CURRENT_LIABILITIES = 0;                                   00016380
918      1        PERCENT_LONG_TERM_LIABILITIES = 0;                                 00016390
919      1        IF TOTAL_LIABILITIES_AND_EQUITY = 0 THEN GO TO ZERO_DIVIDE_8;      00016400
921      1        DO J = 43 TO 51;                                                   00016410
922      1   1      PERCENT_TOTAL_LIABILITIES(J) =                                   00016420
                      CURRENT_OTHER_ACCOUNTS(J) / TOTAL_LIABILITIES_AND_EQUITY * 100;00016430
923      1   1    END;  /* TERMINATE DO GROUP */                                    00016440
924      1        PERCENT_TOTAL_LIABILITIES(52) =                                    00016450
                    EQUITY / TOTAL_LIABILITIES_AND_EQUITY * 100;                     00016460
925      1        PERCENT_CURRENT_LIABILITIES =                                      00016470
                    CURRENT_LIABILITIES / TOTAL_LIABILITIES_AND_EQUITY * 100;        00016480
926      1        PERCENT_LONG_TERM_LIABILITIES =                                    00016490
                    LONG_TERM_LIABILITIES / TOTAL_LIABILITIES_AND_EQUITY * 100;      00016500
927      1        PERCENT_TOTAL_LIABILITIES = ROUND(PERCENT_TOTAL_LIABILITIES,1);    00016510
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928    1        PERCENT_CURRENT_LIABILITIES = ROUND(PERCENT_CURRENT_LIABILITIES,1);   00016520
929    1        PERCENT_LONG_TERM_LIABILITIES =                                      00016530
                  ROUND(PERCENT_LONG_TERM_LIABILITIES,1);
930    1      ZERO_DIVIDE_8:                                                         00016540
               CURRENT_RATIO = 0;                                                   00016550
931    1      LIQUID_RATIO = 0;                                                      00016560
932    1      IF CURRENT_LIABILITIES = 0 THEN GO TO ZERO_DIVIDE_30;                  00016570
934    1      CURRENT_RATIO = CURRENT_ASSETS / CURRENT_LIABILITIES;                  00016580
935    1      LIQUID_RATIO =                                                         00016590
                ( (CURRENT_ASSETS - CURRENT_OTHER_ACCOUNTS(35) -                    00016600
                CURRENT_OTHER_ACCOUNTS(36)) / CURRENT_LIABILITIES);                 00016610
936    1      ZERO_DIVIDE_30:                                                        00016620
               LIABILITIES_PER_EQUITY = 0;                                          00016630
937    1      LONG_TERM_ASSETS_PER_EQUITY = 0;                                       00016640
938    1      FIRM_CURRENT_RETURN_ON_EQUITY = 0;                                     00016650
939    1      FIRM_PREVOUS_RETURN_ON_EQUITY = 0;                                     00016660
940    1      IF EQUITY = 0 THEN GO TO ZERO_DIVIDE_31;                               00016670
942    1      LIABILITIES_PER_EQUITY = TOTAL_LIABILITIES / EQUITY;                   00016680
943    1      LONG_TERM_ASSETS_PER_EQUITY = LONG_TERM_ASSETS / EQUITY;               00016690
944    1      FIRM_CURRENT_RETURN_ON_EQUITY =                                        00016700
                FIRM_CURRENT_NET_PROFIT / EQUITY * 100;                             00016710
945    1      FIRM_PREVOUS_RETURN_ON_EQUITY =                                        00016720
                FIRM_PREVOUS_NET_PROFIT / EQUITY * 100;                             00016730
946    1      ZERO_DIVIDE_31:                                                        00016740
               FIRM_CURRENT_INVENTORY_TURNOVER = 0;                                 00016750
947    1      IF FIRM_CURRENT_BEGIN_INVENTORY + FIRM_CURRENT_ENDING_INVENTORY = 0    00016760
948    1        THEN GO TO ZERO_DIVIDE_9;                                          00016770
949    1      FIRM_CURRENT_INVENTORY_TURNOVER = (FIRM_CURRENT_COST_OF_GOODS_SOLD /  00016780
                ((FIRM_CURRENT_BEGIN_INVENTORY + FIRM_CURRENT_ENDING_INVENTORY)     00016790
                / 2.000));                                                          00016800
950    1      ZERO_DIVIDE_9:                                                         00016810
               FIRM_PREVOUS_INVENTORY_TURNOVER = 0;                                 00016820
951    1      IF FIRM_PREVOUS_BEGIN_INVENTORY + FIRM_PREVOUS_ENDING_INVENTORY = 0    00016830
952    1        THEN GO TO ZERO_DIVIDE_10;                                         00016840
953    1      FIRM_PREVOUS_INVENTORY_TURNOVER = (FIRM_PREVOUS_COST_OF_GOODS_SOLD /  00016850
                ((FIRM_PREVOUS_BEGIN_INVENTORY + FIRM_PREVOUS_ENDING_INVENTORY)     00016860
                / 2.000));                                                          00016870
954    1      ZERO_DIVIDE_10:                                                        00016880
               CURRENT_INVENTORY_TURNOVER = 0;                                      00016890
955    1      DO J = 1 TO 7;  /* PASS PER DEPARTMENT */                              00016900
956    1  1     IF CURRENT_BEGIN_INVENTORY(J) + CURRENT_ENDING_INVENTORY(J) = 0     00016910
957    1  1       THEN GO TO ZERO_DIVIDE_11;                                       00016920
958    1  1     CURRENT_INVENTORY_TURNOVER(J) = (CURRENT_COST_OF_GOODS_SOLD(J) /    00016930
                  ((CURRENT_BEGIN_INVENTORY(J) + CURRENT_ENDING_INVENTORY(J))     00016940
                / 2.000));                                                          00016950
959    1  1   ZERO_DIVIDE_11:                                                      00016960
              END;  /* TERMINATE DO GROUP */                                      00016970
960    1      PREVOUS_INVENTORY_TURNOVER = 0;                                      00016980
961    1      DO J = 1 TO 7;  /* PASS PER DEPARTMENT */                            00016990
962    1  1     IF PREVOUS_BEGIN_INVENTORY(J) + PREVOUS_ENDING_INVENTORY(J) = 0    00017000
963    1  1       THEN GO TO ZERO_DIVIDE_12;                                       00017010
964    1  1     PREVOUS_INVENTORY_TURNOVER(J) = (PREVOUS_COST_OF_GOODS_SOLD(J) /   00017020
                  ((PREVOUS_BEGIN_INVENTORY(J) + PREVOUS_ENDING_INVENTORY(J))     00017030
                / 2.000));                                                          00017040
965    1  1   ZERO_DIVIDE_12:                                                      00017050
                                                                                    00017060
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966    1        END;  /* TERMINATE DO GROUP */                                          00017070
967    1        FIRM_CURRENT_COLLECTION_PERIOD = 0;                                    00017080
968    1        IF FIRM_CURRENT_SALES + FIRM_CURRENT_SERVICE_INCOME = 0                00017090
969    1          THEN GO TO ZERO_DIVIDE_13;                                           00017100
                 FIRM_CURRENT_COLLECTION_PERIOD = ((CURRENT_OTHER_ACCOUNTS(31) /       00017110
                   (FIRM_CURRENT_SALES + FIRM_CURRENT_SERVICE_INCOME)) *               00017120
                   #_DAYS_IN_THIS_PERIOD);
970    1        ZERO_DIVIDE_13:                                                        00017130
                 FIRM_PREVOUS_COLLECTION_PERIOD = 0;                                    00017140
971    1        IF FIRM_PREVOUS_SALES + FIRM_PREVOUS_SERVICE_INCOME = 0                00017150
972    1          THEN GO TO ZERO_DIVIDE_14;                                           00017160
973    1        FIRM_PREVOUS_COLLECTION_PERIOD = ((CURRENT_OTHER_ACCOUNTS(31) /       00017170
                   (FIRM_PREVOUS_SALES + FIRM_PREVOUS_SERVICE_INCOME)) *              00017180
                   #_DAYS_IN_STUDY_TO_DATE);                                          00017190
974    1        ZERO_DIVIDE_14:                                                        00017200
                 ACTIVITY_BY_DEPARTMENT = 0;                                            00017210
975    1          IF FIRM_CURRENT_SALES = 0 THEN GO TO ZERO_DIVIDE_15;                 00017220
977    1        DO J = 1 TO 7;                                                         00017230
978    1  1       ACTIVITY_BY_DEPARTMENT(J,1) =                                       00017240
                     CURRENT_SALES(J) / FIRM_CURRENT_SALES * 100;                     00017250
979    1  1     END;  /* TERMINATE DO GROUP */                                        00017260
980    1        ZERO_DIVIDE_15:                                                        00017270
981    1          IF FIRM_CURRENT_BEGIN_INVENTORY = 0 THEN GO TO ZERO_DIVIDE_16;       00017280
982    1        DO J = 1 TO 7;                                                         00017290
983    1  1       ACTIVITY_BY_DEPARTMENT(J,2) =                                       00017300
                     CURRENT_BEGIN_INVENTORY(J) / FIRM_CURRENT_BEGIN_INVENTORY * 100; 00017310
984    1  1     END;  /* TERMINATE DO GROUP */                                        00017320
985    1        ZERO_DIVIDE_16:                                                        00017330
986    1          IF FIRM_CURRENT_PURCHASES = 0 THEN GO TC ZERO_DIVIDE_17;           00017340
987    1        DO J = 1 TO 7;                                                         00017350
988    1  1       ACTIVITY_BY_DEPARTMENT(J,3) =                                       00017360
                     CURRENT_PURCHASES(J) / FIRM_CURRENT_PURCHASES * 100;            00017370
989    1  1     END;  /* TERMINATE DO GROUP */                                        00017380
990    1        ZERO_DIVIDE_17:                                                        00017390
991    1          IF FIRM_CURRENT_ENDING_INVENTORY = 0 THEN GO TO ZERO_DIVIDE_18;     00017400
992    1        DO J = 1 TO 7;                                                         00017410
993    1  1       ACTIVITY_BY_DEPARTMENT(J,4) =                                       00017420
                     CURRENT_ENDING_INVENTORY(J) / FIRM_CURRENT_ENDING_INVENTORY * 100; 00017430
994    1  1     END;  /* TERMINATE DO GROUP */                                        00017440
995    1        ZERO_DIVIDE_18:                                                        00017450
996    1          IF FIRM_CURRENT_COST_OF_GOODS_SOLD = 0 THEN GO TO ZERO_DIVIDE_19;  00017460
997    1        DO J = 1 TO 7;                                                         00017470
998    1  1       ACTIVITY_BY_DEPARTMENT(J,5) =                                       00017480
                     CURRENT_COST_OF_GOODS_SOLD(J) / FIRM_CURRENT_COST_OF_GOODS_SOLD * 00017490
                     100;                                                            00017500
999    1  1     END;  /* TERMINATE DO GROUP */                                        00017510
1000   1        ZERO_DIVIDE_19:                                                        00017520
1001   1          IF FIRM_CURRENT_GROSS_PROFIT_SALES = 0 THEN GO TC ZERO_DIVIDE_20;  00017530
1002   1        DO J = 1 TO 7;                                                         00017540
1003   1  1       ACTIVITY_BY_DEPARTMENT(J,6) =                                       00017550
                     CURRENT_GROSS_PROFIT_SALES(J) / FIRM_CURRENT_GROSS_PROFIT_SALES * 00017560
                     100;                                                            00017570
1004   1  1     END;  /* TERMINATE DO GROUP */                                        00017580
1005   1        ZERO_DIVIDE_20:                                                        00017590
1006   1        IF FIRM_CURRENT_GROSS_PROFIT_SALES < 0 THEN DO;                      00017600
                                                                                     00017610
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1007    1    1      DO J = 1 TO 7;                                                                    00017620
1008    1    2        ACTIVITY_BY_DEPARTMENT(J,6) = ACTIVITY_BY_DEPARTMENT(J,6) * -1;                 00017630
1009    1    2      END;  /* TERMINATE DO LOOP */                                                     00017640
1010    1    1    END;  /* TERMINATE DO GROUP */                                                      00017650
1011    1         GO TO TYPE_STATEMENT_SWITCH_#8(TYPE_STATEMENT);  /* (1,2 OR 3) */                 00017660
1012    1         TYPE_STATEMENT_SWITCH_#8(3):  /* INDIVIDUAL - DETAIL */                           00017670
                  DETAIL_P_SALES = DETAIL_P_SALES + DETAIL_C_SALES;                                   00017680
1013    1         DETAIL_P_PURCHASES = DETAIL_P_PURCHASES + DETAIL_C_PURCHASES;                       00017690
1014    1         DETAIL_P_SERVICE_INCOME = DETAIL_P_SERVICE_INCOME +                                 00017700
                    DETAIL_C_SERVICE_INCOME;                                                          00017710
1015    1         DETAIL_P_OTHER_INCOME = DETAIL_P_OTHER_INCOME + DETAIL_C_OTHER_INCOME;              00017720
1016    1         DETAIL_P_OTHER_EXPENSES = DETAIL_P_OTHER_EXPENSES +                                 00017730
                    DETAIL_C_OTHER_EXPENSES;                                                          00017740
1017    1         DETAIL_P_OPERATING_EXPENSES = DETAIL_P_OPERATING_EXPENSES +                         00017750
                    DETAIL_C_OPERATING_EXPENSES;                                                      00017760
1018    1         ACTIVITY_BY_COMMODITY = 0;                                                          00017770
1019    1         IF FIRM_CURRENT_SALES = 0 THEN GO TO ZERO_DIVIDE_40;                                00017780
1021    1         DO J = 1 TO 77;                                                                     00017790
1022    1    1      ACTIVITY_BY_COMMODITY(J,1) =                                                     00017800
                      DETAIL_C_SALES(J) / FIRM_CURRENT_SALES * 100;                                   00017810
1023    1    1    END;  /* TERMINATE DO GROUP */                                                     00017820
1024    1         ZERO_DIVIDE_40:                                                                     00017830
1025    1         IF FIRM_CURRENT_BEGIN_INVENTORY = 0 THEN GO TO ZERO_DIVIDE_41;                      00017840
1026    1         DO J = 1 TO 77;                                                                     00017850
1027    1    1      ACTIVITY_BY_COMMODITY(J,2) =                                                     00017860
                      DETAIL_C_BEGIN_INVENTORY(J) / FIRM_CURRENT_BEGIN_INVENTORY * 100;            00017870
1028    1    1    END;  /* TERMINATE DO GROUP */                                                     00017880
1029    1         ZERO_DIVIDE_41:                                                                     00017890
1030    1         IF FIRM_CURRENT_PURCHASES = 0 THEN GO TO ZERO_DIVIDE_42;                            00017900
1031    1         DO J = 1 TO 77;                                                                     00017910
1032    1    1      ACTIVITY_BY_COMMODITY(J,3) =                                                     00017920
                      DETAIL_C_PURCHASES(J) / FIRM_CURRENT_PURCHASES * 100;                        00017930
1033    1    1    END;  /* TERMINATE DO GROUP */                                                     00017940
1034    1         ZERO_DIVIDE_42:                                                                     00017950
1035    1         IF FIRM_CURRENT_ENDING_INVENTORY = 0 THEN GO TO ZERO_DIVIDE_43;                     00017960
1036    1         DO J = 1 TO 77;                                                                     00017970
1037    1    1      ACTIVITY_BY_COMMODITY(J,4) =                                                     00017980
                      DETAIL_C_ENDING_INVENTORY(J) / FIRM_CURRENT_ENDING_INVENTORY * 100;          00017990
1038    1    1    END;  /* TERMINATE DO GROUP */                                                     00018000
1039    1         ZERO_DIVIDE_43:                                                                     00018010
1040    1         IF FIRM_CURRENT_COST_OF_GOODS_SOLD = 0 THEN GO TO ZERO_DIVIDE_44;                   00018020
1041    1         DO J = 1 TO 77;                                                                     00018030
1042    1    1      DETAIL_C_COST_OF_GOODS_SOLD(J) =                                                 00018040
                      DETAIL_C_BEGIN_INVENTORY(J) + DETAIL_C_PURCHASES(J) -                        00018050
                      DETAIL_C_ENDING_INVENTORY(J);                                                00018060
1043    1    1      ACTIVITY_BY_COMMODITY(J,5) =                                                     00018070
                      DETAIL_C_COST_OF_GOODS_SOLD(J) / FIRM_CURRENT_COST_OF_GOODS_SOLD *           00018080
                      100;                                                                         00018090
1044    1    1    END;  /* TERMINATE DO GROUP */                                                     00018100
1045    1         ZERO_DIVIDE_44:                                                                     00018110
1046    1         IF FIRM_CURRENT_GROSS_PROFIT_SALES = 0 THEN GO TO ZERO_DIVIDE_45;                   00018120
1047    1         DO J = 1 TO 77;                                                                     00018130
1048    1    1      DETAIL_C_GROSS_PROFIT_SALES(J) = DETAIL_C_SALES(J) -                             00018140
                      DETAIL_C_COST_OF_GOODS_SOLD(J);                                              00018150
1049    1    1      ACTIVITY_BY_COMMODITY(J,6) =                                                     00018160
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                        DETAIL_C_GROSS_PROFIT_SALES(J) / FIRM_CURRENT_GROSS_PROFIT_SALES * 00018170
                        100;                                                              00018180
1050     1     1      END;  /* TERMINATE DO GROUP */                                     00018190
1051     1            IF FIRM_CURRENT_GROSS_PROFIT_SALES < 0 THEN DO;                   00018200
1053     1     1        DO J = 1 TO 77;                                                  00018210
1054     1     2          ACTIVITY_BY_COMMODITY(J,6) = ACTIVITY_BY_COMMODITY(J,6) * -1;  00018220
1055     1     2        END;  /* TERMINATE DO LOOP */                                   00018230
1056     1     1      END;  /* TERMINATE DO GROUP */                                     00018240
1057     1            ACTIVITY_BY_COMMODITY = ROUND(ACTIVITY_BY_COMMODITY,1);           00018250
1058     1            ZERO_DIVIDE_45:                                                   00018260
                      ACTIVITY_BY_SERVICE_INCOME = 0;                                   00018270
1059     1            IF FIRM_CURRENT_SERVICE_INCOME = 0 THEN GO TO ZERO_DIVIDE_46;     00018280
1061     1            DO J = 78 TO 88;                                                  00018290
1062     1     1        ACTIVITY_BY_SERVICE_INCOME(J) =                                 00018300
                          DETAIL_C_SERVICE_INCOME(J) / FIRM_CURRENT_SERVICE_INCOME *   00018310
                          100;                                                         00018320
1063     1     1      END;  /* TERMINATE DO GROUP */                                     00018330
1064     1            ACTIVITY_BY_SERVICE_INCOME = ROUND(ACTIVITY_BY_SERVICE_INCOME,1); 00018340
1065     1            ZERO_DIVIDE_46:                                                   00018350
                      ACTIVITY_BY_OTHER_INCOME = 0;                                     00018360
1066     1            IF FIRM_CURRENT_OTHER_INCOME = 0 THEN GO TO ZERO_DIVIDE_47;       00018370
1068     1            DO J = 89 TO 94;                                                  00018380
1069     1     1        ACTIVITY_BY_OTHER_INCOME(J) =                                   00018390
                          DETAIL_C_OTHER_INCOME(J) / FIRM_CURRENT_OTHER_INCOME * 100;  00018400
1070     1     1      END;  /* TERMINATE DO GROUP */                                     00018410
1071     1            ACTIVITY_BY_OTHER_INCOME = ROUND(ACTIVITY_BY_OTHER_INCOME,1);     00018420
1072     1            ZERO_DIVIDE_47:                                                   00018430
                      ACTIVITY_BY_OTHER_EXPENSES = 0;                                   00018440
1073     1            IF FIRM_CURRENT_OTHER_EXPENSES = 0 THEN GO TO ZERO_DIVIDE_48;     00018450
1075     1            DO J = 95 TO 99;                                                  00018460
1076     1     1        ACTIVITY_BY_OTHER_EXPENSES(J) =                                 00018470
                          DETAIL_C_OTHER_EXPENSES(J) / FIRM_CURRENT_OTHER_EXPENSES * 100;  00018480
1077     1     1      END;  /* TERMINATE DO GROUP */                                     00018490
1078     1            ACTIVITY_BY_OTHER_EXPENSES = ROUND(ACTIVITY_BY_OTHER_EXPENSES,1); 00018500
1079     1            ZERO_DIVIDE_48:                                                   00018510
                      ACTIVITY_BY_OPERATING_EXPENSES = 0;                               00018520
1080     1            IF FIRM_CURRENT_OPERATING_EXPENSES = 0 THEN GO TO ZERO_DIVIDE_49; 00018530
1082     1            DO J = 301 TO 399;                                                00018540
1083     1     1        ACTIVITY_BY_OPERATING_EXPENSES(J) =                             00018550
                        DETAIL_C_OPERATING_EXPENSES(J) / FIRM_CURRENT_OPERATING_EXPENSES  00018560
                      * 100;                                                           00018570
1084     1     1      END;  /* TERMINATE DO GROUP */                                     00018580
1085     1            ACTIVITY_BY_OPERATING_EXPENSES =                                  00018590
                        ROUND(ACTIVITY_BY_OPERATING_EXPENSES,1);                       00018600
1086     1            ZERO_DIVIDE_49:                                                   00018610
                      ACTIVITY_BY_ASSETS = 0;                                           00018620
1087     1            IF TOTAL_ASSETS = 0 THEN GO TO ZERO_DIVIDE_50;                    00018630
1089     1            DO J = 900 TO 925;  /* CURRENT ASSETS */                          00018640
1090     1     1        ACTIVITY_BY_ASSETS(J) =                                         00018650
                          DETAIL_C_CURRENT_ASSETS(J) / TOTAL_ASSETS * 100;             00018660
1091     1     1      END;  /* TERMINATE DO GROUP */                                     00018670
1092     1            DO J = 926 TO 950;  /* LONG TERM ASSETS */                        00018680
1093     1     1        ACTIVITY_BY_ASSETS(J) =                                         00018690
                          DETAIL_C_LONG_TERM_ASSETS(J) / TOTAL_ASSETS * 100;           00018700
1094     1     1      END;  /* TERMINATE DO GROUP */                                     00018710
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1095    1       ACTIVITY_BY_ASSETS = ROUND(ACTIVITY_BY_ASSETS,1);                                00018720
1096    1       ZERO_DIVIDE_50:                                                                  00018730
                ACTIVITY_BY_OWNERSHIP = 0;                                                       00018740
1097    1       IF TOTAL_LIABILITIES_AND_EQUITY = 0 THEN GO TO ZERO_DIVIDE_51;                   00018750
1099    1       DO J = 951 TO 976;                                                               00018760
1100    1   1     ACTIVITY_BY_OWNERSHIP(J) =                                                     00018770
                    DETAIL_C_CURRENT_LIABILITIES(J) / TOTAL_LIABILITIES_AND_EQUITY *          00018780
                    100;                                                                         00018790
1101    1   1   END;  /* TERMINATE DO GROUP */                                                   00018800
1102    1       DO J = 977 TO 987;                                                               00018810
1103    1   1     ACTIVITY_BY_OWNERSHIP(J) =                                                     00018820
                    DETAIL_C_LONG_TERM_LIABILITIES(J) / TOTAL_LIABILITIES_AND_EQUITY *        00018830
                    100;                                                                         00018840
1104    1   1   END;  /* TERMINATE DO GROUP */                                                   00018850
1105    1       DO J = 988 TO 999;                                                               00018860
1106    1   1     ACTIVITY_BY_OWNERSHIP(J) =                                                     00018870
                    DETAIL_C_EQUITY(J) / TOTAL_LIABILITIES_AND_EQUITY * 100;                  00018880
1107    1   1   END;  /* TERMINATE DO GROUP */                                                   00018890
1108    1       ACTIVITY_BY_OWNERSHIP = ROUND(ACTIVITY_BY_OWNERSHIP,1);                          00018900
1109    1       ZERO_DIVIDE_51:                                                                  00018910
                ACTIVITY_BY_ASSETS(911) = ACTIVITY_BY_ASSETS(911) * -1;                          00018920
1110    1       ACTIVITY_BY_ASSETS(941) = ACTIVITY_BY_ASSETS(941) * -1;                          00018930
1111    1       ACTIVITY_BY_ASSETS(942) = ACTIVITY_BY_ASSETS(942) * -1;                          00018940
1112    1       ACTIVITY_BY_ASSETS(943) = ACTIVITY_BY_ASSETS(943) * -1;                          00018950
1113    1       ACTIVITY_BY_ASSETS(944) = ACTIVITY_BY_ASSETS(944) * -1;                          00018960
1114    1       ACTIVITY_BY_ASSETS(945) = ACTIVITY_BY_ASSETS(945) * -1;                          00018970
1115    1       TYPE_STATEMENT_SWITCH_#8(1):  /* INDIVIDUAL - REGULAR */                         00018980
                TYPE_STATEMENT_SWITCH_#8(2):  /* COMPOSITE AVERAGES */                           00018990
1116    1       IF TYPE_STATEMENT = 2 | ISWITCH = 1 THEN DO;                                     00019000
1117    1   1   CURRENT_SALES = CURRENT_SALES / #_FIRMS_COMPLETE;                               00019010
1118    1   1   CURRENT_PURCHASES = CURRENT_PURCHASES / #_FIRMS_COMPLETE;                       00019020
1119    1   1   CURRENT_BEGIN_INVENTORY = CURRENT_BEGIN_INVENTORY / #_FIRMS_COMPLETE;           00019030
1120    1   1   CURRENT_GOODS_AVAILABLE = CURRENT_GOODS_AVAILABLE / #_FIRMS_COMPLETE;           00019040
1121    1   1   CURRENT_ENDING_INVENTORY = CURRENT_ENDING_INVENTORY / #_FIRMS_COMPLETE;         00019050
1122    1   1   CURRENT_OTHER_ACCOUNTS = CURRENT_OTHER_ACCOUNTS / #_FIRMS_COMPLETE;             00019060
1123    1   1   CURRENT_LIABILITIES = CURRENT_LIABILITIES / #_FIRMS_COMPLETE;                   00019070
1124    1   1   CURRENT_NET_PROFIT = CURRENT_NET_PROFIT / #_FIRMS_COMPLETE;                     00019080
1125    1   1   CURRENT_COST_OF_GOODS_SOLD = CURRENT_COST_OF_GOODS_SOLD /                       00019090
                                             #_FIRMS_COMPLETE;                                   00019100
1126    1   1   CURRENT_GROSS_PROFIT_SALES = CURRENT_GROSS_PROFIT_SALES /                       00019110
                                             #_FIRMS_COMPLETE;                                   00019120
1127    1   1   CURRENT_ASSETS = CURRENT_ASSETS / #_FIRMS_COMPLETE;                             00019130
1128    1   1   FIRM_CURRENT_SERVICE_INCOME = FIRM_CURRENT_SERVICE_INCOME /                     00019140
                                             #_FIRMS_COMPLETE;                                   00019150
1129    1   1   FIRM_CURRENT_GROSS_PROFIT_TOTAL = FIRM_CURRENT_GROSS_PROFIT_TOTAL /             00019160
                                             #_FIRMS_COMPLETE;                                   00019170
1130    1   1   FIRM_CURRENT_OPERATING_EXPENSES = FIRM_CURRENT_OPERATING_EXPENSES /             00019180
                                             #_FIRMS_COMPLETE;                                   00019190
1131    1   1   FIRM_CURRENT_OPERATING_PROFIT = FIRM_CURRENT_OPERATING_PROFIT /                 00019200
                                             #_FIRMS_COMPLETE;                                   00019210
1132    1   1   FIRM_CURRENT_OTHER_INCOME = FIRM_CURRENT_OTHER_INCOME /                         00019220
                                            #_FIRMS_COMPLETE;                                    00019230
1133    1   1   FIRM_CURRENT_OTHER_EXPENSES = FIRM_CURRENT_OTHER_EXPENSES /                     00019240
                                             #_FIRMS_COMPLETE;                                   00019250
1134    1   1   FIRM_CURRENT_ENDING_INVENTORY = FIRM_CURRENT_ENDING_INVENTORY/                  00019260
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1135    1    1    FIRM_CURRENT_GROSS_PROFIT_SALES = FIRM_CURRENT_GROSS_PROFIT_SALES /    00019270
                                                    #_FIRMS_COMPLETE;                     00019280
1136    1    1    FIRM_CURRENT_COST_OF_GOODS_SOLD = FIRM_CURRENT_COST_OF_GOODS_SOLD /    00019290
                                                    #_FIRMS_COMPLETE;                     00019300
1137    1    1    FIRM_CURRENT_GOODS_AVAILABLE  = FIRM_CURRENT_GOODS_AVAILABLE  /        00019310
                                                    #_FIRMS_COMPLETE;                     00019320
1138    1    1    FIRM_CURRENT_BEGIN_INVENTORY = FIRM_CURRENT_BEGIN_INVENTORY /          00019330
                                                  #_FIRMS_COMPLETE;                       00019340
1139    1    1    FIRM_CURRENT_PURCHASES = FIRM_CURRENT_PURCHASES /                      00019350
                                                    #_FIRMS_COMPLETE;                     00019360
1140    1    1    FIRM_CURRENT_SALES = FIRM_CURRENT_SALES/ #_FIRMS_COMPLETE;             00019370
1141    1    1    EQUITY = EQUITY / #_FIRMS_COMPLETE;                                    00019380
1142    1    1    FIRM_CURRENT_NET_PROFIT = FIRM_CURRENT_NET_PROFIT / #_FIRMS_COMPLETE;  00019390
1143    1    1    FIRM_PREVOUS_NET_PROFIT = FIRM_PREVOUS_NET_PROFIT / #_FIRMS_COMPLETE;  00019400
1144    1    1    DEPT_C_OTHER_ACCOUNTS = DEPT_C_OTHER_ACCOUNTS / #_FIRMS_COMPLETE;      00019410
1145    1    1    DEPT_C_NET_PROFIT_SALES = DEPT_C_NET_PROFIT_SALES / #_FIRMS_COMPLETE;  00019420
1146    1    1    DEPT_C_TOTAL_OPERATING_EXPENSES = DEPT_C_TOTAL_OPERATING_EXPENSES /    00019430
                                                    #_FIRMS_COMPLETE;                     00019440
1147    1    1    PREVOUS_SALES = PREVOUS_SALES / #_FIRMS_COMPLETE;                      00019450
1148    1    1    PREVOUS_PURCHASES = PREVOUS_PURCHASES / #_FIRMS_COMPLETE;              00019460
1149    1    1    PREVOUS_BEGIN_INVENTORY = PREVOUS_BEGIN_INVENTORY / #_FIRMS_COMPLETE;  00019470
1150    1    1    PREVOUS_GOODS_AVAILABLE = PREVOUS_GOODS_AVAILABLE / #_FIRMS_COMPLETE;  00019480
1151    1    1    PREVOUS_ENDING_INVENTORY = PREVOUS_ENDING_INVENTORY / #_FIRMS_COMPLETE; 00019490
1152    1    1    PREVOUS_OTHER_ACCOUNTS = PREVOUS_OTHER_ACCOUNTS / #_FIRMS_COMPLETE;    00019500
1153    1    1    PREVOUS_LIABILITIES = PREVOUS_LIABILITIES / #_FIRMS_COMPLETE;          00019510
1154    1    1    PREVOUS_NET_PROFIT = PREVOUS_NET_PROFIT / #_FIRMS_COMPLETE;            00019520
1155    1    1    PREVOUS_COST_OF_GOODS_SOLD = PREVOUS_COST_OF_GOODS_SOLD /              00019530
                                                    #_FIRMS_COMPLETE;                     00019540
1156    1    1    PREVOUS_GROSS_PROFIT_SALES = PREVOUS_GROSS_PROFIT_SALES /              00019550
                                                    #_FIRMS_COMPLETE;                     00019560
1157    1    1    FIRM_PREVOUS_SERVICE_INCOME = FIRM_PREVOUS_SERVICE_INCOME /            00019570
                                                    #_FIRMS_COMPLETE;                     00019580
1158    1    1    FIRM_PREVOUS_GROSS_PROFIT_TOTAL= FIRM_PREVOUS_GROSS_PROFIT_TOTAL /     00019590
                                                    #_FIRMS_COMPLETE;                     00019600
1159    1    1    FIRM_PREVOUS_OPERATING_EXPENSES = FIRM_PREVOUS_OPERATING_EXPENSES /    00019610
                                                    #_FIRMS_COMPLETE;                     00019620
1160    1    1    FIRM_PREVOUS_OPERATING_PROFIT = FIRM_PREVOUS_OPERATING_PROFIT /        00019630
                                                    #_FIRMS_COMPLETE;                     00019640
1161    1    1    FIRM_PREVOUS_OTHER_INCOME = FIRM_PREVOUS_OTHER_INCOME /                00019650
                                                  #_FIRMS_COMPLETE;                       00019660
1162    1    1    FIRM_PREVOUS_OTHER_EXPENSES = FIRM_PREVOUS_OTHER_EXPENSES /            00019670
                                                    #_FIRMS_COMPLETE;                     00019680
1163    1    1    FIRM_PREVOUS_GROSS_PROFIT_SALES = FIRM_PREVOUS_GROSS_PROFIT_SALES /    00019690
                                                    #_FIRMS_COMPLETE;                     00019700
1164    1    1    FIRM_PREVOUS_COST_OF_GOODS_SOLD = FIRM_PREVOUS_COST_OF_GOODS_SOLD /    00019710
                                                    #_FIRMS_COMPLETE;                     00019720
1165    1    1    FIRM_PREVOUS_GOODS_AVAILABLE  = FIRM_PREVOUS_GOODS_AVAILABLE  /        00019730
                                                    #_FIRMS_COMPLETE;                     00019740
1166    1    1    FIRM_PREVOUS_BEGIN_INVENTORY = FIRM_PREVOUS_BEGIN_INVENTORY /          00019750
                                                  #_FIRMS_COMPLETE;                       00019760
1167    1    1    FIRM_PREVOUS_ENDING_INVENTORY = FIRM_PREVOUS_ENDING_INVENTORY /        00019770
                                                  #_FIRMS_COMPLETE;                       00019780
1168    1    1    FIRM_PREVOUS_PURCHASES = FIRM_PREVOUS_PURCHASES /                      00019790
                                                    #_FIRMS_COMPLETE;                     00019800
                                                                                          00019810
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1169    1    1    FIRM_PREVOUS_SALES = FIRM_PREVOUS_SALES/ #_FIRMS_COMPLETE;                00019820
1170    1    1    DEPT_P_OTHER_ACCOUNTS = DEPT_P_OTHER_ACCOUNTS / #_FIRMS_COMPLETE;        00019830
1171    1    1    DEPT_P_NET_PROFIT_SALES = DEPT_P_NET_PROFIT_SALES / #_FIRMS_COMPLETE;    00019840
1172    1    1    DEPT_P_TOTAL_OPERATING_EXPENSES = DEPT_P_TOTAL_OPERATING_EXPENSES /      00019850
                                                    #_FIRMS_COMPLETE;                      00019860
1173    1    1    LONG_TERM_LIABILITIES= LONG_TERM_LIABILITIES / #_FIRMS_COMPLETE;         00019870
1174    1    1    LONG_TERM_ASSETS = LONG_TERM_ASSETS / #_FIRMS_COMPLETE;                  00019880
1175    1    1    TOTAL_ASSETS = TOTAL_ASSETS / #_FIRMS_COMPLETE;                          00019890
1176    1    1    TOTAL_LIABILITIES_AND_EQUITY = TOTAL_LIABILITIES_AND_EQUITY /            00019900
                                                 #_FIRMS_COMPLETE;                         00019910
1177    1    1      PUT STRING(IDENTIFICATION) EDIT                                        00019920
                    ('COMPOSITE AVERAGE OF ',#_FIRMS_COMPLETE,' FIRMS')                   00019930
1178    1    1      (X(51),A,F(3),A);  END;  /*  END DO GROUP */                         00019940
1179    1         ELSE PUT STRING(IDENTIFICATION) EDIT ('FIRM ',MASTER_FIRM_CODE)         00019950
                    (X(60),A,P'999999');                                                  00019960
1180    1         SUBSTR(BOTTOM_LINE,1,9) = TIME;                                         00019970
                  /*************************************************************************/00019980
                  /*                                                                       */00019990
                  /*                          PRINT COVER SHEET                            */00020000
                  /*                                                                       */00020010
                  /*************************************************************************/00020020
1181    1         PUT FILE(PRINTER) EDIT                                                  00020030
                  ('A   F I N A N C I A L   D A T A   S U M M A R Y   A N D   A N A L Y S00020040
                   I S   S Y S T E M',','   F O R   T H E   F A R M   S U P P L Y   F I R 00020050
                  M   ','FINANCIAL STATEMENTS','AND','RATIO ANALYSIS SHEETS',             00020060
                  IDENTIFICATION,STATEMENT_DATE(2),SPONSOR,BOTTOM_LINE)                   00020070
                     (PAGE,SKIP(10),X(21),A,SKIP(4),X(38),A,SKIP(12),X(56),A,SKIP,        00020080
                    X(64),A,SKIP,X(56),A,SKIP(10),A,SKIP(2),A,SKIP(9),                    00020090
                    3 (SKIP,X(26),A),SKIP(7),A);                                          00020100
1182    1         COLUMN_CAPTION(1) =                                                     00020110
                  '-----------------------------------      ------------------------------00020120
                  --------------      ------------------------------------ ';            00020130
1183    1         COLUMN_CAPTION(2) =                                                     00020140
                  '|       DEPARTMENTAL ANALYSIS       |          | OPERATIONS FOR THIS 00020150
                  PERIOD ONLY  |          |       OPERATIONS YEAR TO DATE       | ';    00020160
1184    1         COLUMN_CAPTION(3) =                                                     00020170
                  '-----------------------------------      ------------------------------00020180
                  --------------      ------------------------------------ ';            00020190
1185    1         COLUMN_CAPTION(4) =                                                     00020200
                  '                                                                       00020210
                            %                                                  %     ';   00020220
1186    1         P# = 0;                                                                 00020230
1187    1         HUNDRED = 100;                                                          00020240
1188    1         III = 13;                                                               00020250
1189    1         DO I = 1,4,5,2,6,7;  /* PAGE FOR EACH DEPARTMENT */                    00020260
1190    1    1    COLUMN_CAPTION(5) =                                                     00020270
                  '                                                                       00020280
                  ---)   (SALES)            (--- $$ ---)   (--- $$ ---)   (SALES)   ';  00020290
1191    1    1    P# = P# + 1;                                                            00020300
1192    1    1    IF TYPE_STATEMENT ¬= 3 THEN DO;                                         00020310
1194    1    2    PUT FILE(PRINTER) EDIT (DATE_PRINTED,P#,' OF 8',IDENTIFICATION,         00020320
                    'EARNINGS STATEMENT',STATEMENT_DATE,DEPARTMENT_NAME(I),DASH,          00020330
                    COLUMN_CAPTION)                                                       00020340
1195    1    2      (PAGE,SKIP(2),A,X(118),F(2),A,SKIP(4),A,SKIP,                        00020350
                     X(57),A,2 (SKIP,A),SKIP(6),X(54),A,SKIP(5),A,SKIP,5 (SKIP,A));END;  00020360
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1196    1    1    ELSE DO;
1197    1    2    PUT FILE(PRINTER) EDIT (DATE_PRINTED,P#,' OF 14',IDENTIFICATION,                    00020370
                    'EARNINGS STATEMENT',STATEMENT_DATE,DEPARTMENT_NAME(I),DASH,                     00020380
                    COLUMN_CAPTION)                                                                  00020390
                      (PAGE,SKIP(2),A,X(117),P(2),A,SKIP(4),A,SKIP,                                  00020400
1198    1    2         X(57),A,2 (SKIP,A),SKIP(6),X(54),A,SKIP(5),A,SKIP,5 (SKIP,A));END;            00020410
1199    1    1    PUT FILE(PRINTER) EDIT                                                             00020420
                    ('SALES                                ',BLANK_DOLLAR_PERCENT,                   00020430
                    ZERO,CURRENT_SALES(I),CURRENT_PERCENT_SALES(I,1),                                00020440
                    ZERO,PREVOUS_SALES(I),PREVOUS_PERCENT_SALES(I,1),                                00020450
                    '   COST OF GOODS SOLD',                                                         00020460
                    '    BEGINNING INVENTORY               ',DOLLAR_BLANK_PERCENT,                   00020470
                    CURRENT_BEGIN_INVENTORY(I),ZERO,CURRENT_PERCENT_SALES(I,2),                      00020480
                    PREVOUS_BEGIN_INVENTORY(I),ZERO,PREVOUS_PERCENT_SALES(I,2),                      00020490
                    '    PURCHASES                         ',DOLLAR_BLANK_PERCENT,                   00020500
                    CURRENT_PURCHASES(I),ZERO,CURRENT_PERCENT_SALES(I,3),                            00020510
                    PREVOUS_PURCHASES(I),ZERO,PREVOUS_PERCENT_SALES(I,3),                            00020520
                    '    TOTAL GOODS AVAILABLE             ',DOLLAR_BLANK_PERCENT,                   00020530
                    CURRENT_GOODS_AVAILABLE(I),ZERO,CURRENT_PERCENT_SALES(I,4),                      00020540
                    PREVOUS_GOODS_AVAILABLE(I),ZERO,PREVOUS_PERCENT_SALES(I,4),                      00020550
                    '    LESS ENDING INVENTORY             ',DOLLAR_BLANK_PERCENT,                   00020560
                    CURRENT_ENDING_INVENTORY(I),ZERO,CURRENT_PERCENT_SALES(I,5),                     00020570
                    PREVOUS_ENDING_INVENTORY(I),ZERO,PREVOUS_PERCENT_SALES(I,5),                     00020580
                    'COST OF GOODS SOLD                    ',BLANK_DOLLAR_PERCENT,                   00020590
                    ZERO,CURRENT_COST_OF_GOODS_SOLD(I),CURRENT_PERCENT_SALES(I,6),                   00020600
                    ZERO,PREVOUS_COST_OF_GOODS_SOLD(I),PREVOUS_PERCENT_SALES(I,6),                   00020610
                    'GROSS PROFIT ON SALES                 ',BLANK_DOLLAR_PERCENT,                   00020620
                    ZERO,CURRENT_GROSS_PROFIT_SALES(I),CURRENT_PERCENT_SALES(I,7),                   00020630
                    ZERO,PREVOUS_GROSS_PROFIT_SALES(I),PREVOUS_PERCENT_SALES(I,7),                   00020640
                    DASH,'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                            00020650
                    (SKIP(3),R(FOR1),SKIP(3),A,SKIP(2),R(FOR1),SKIP,                                 00020660
                    R(FOR1),2 (SKIP(2),R(FOR1)),2 (SKIP(3),R(FOR1)),SKIP(2),A,SKIP(3),A,A,           00020670
                    SKIP,X(11),A,SKIP(8),A);                                                         00020680
1200    1    1    IF TYPE_STATEMENT = 3 THEN DO;                                                     00020690
1202    1    2    P# = P# + 1;                                                                       00020700
1203    1    2    III = III + 1;                                                                     00020710
1204    1    2    COLUMN_CAPTION(5) =                                                                00020720
                    '                                                                                00020730
                    ---)  (GROSS)          (--- $$ ---)  (--- $$ ---)  (GROSS)  (--- $$ ---)  (--- $$ 00020740
1205    1    2    PUT FILE(PRINTER) EDIT (DATE_PRINTED,P#,' OF 14',IDENTIFICATION,                   00020750
                    'EARNINGS STATEMENT',STATEMENT_DATE,DEPARTMENT_NAME(I),DASH,                     00020760
                    COLUMN_CAPTION)                                                                  00020770
                    (PAGE,SKIP(2),A,X(117),P(2),A,SKIP(2),A,SKIP,X(57),A,2 (SKIP,A),                 00020780
                    SKIP(3),X(54),A,SKIP(2),A,SKIP,5 (SKIP,A));                                      00020790
1206    1    2    PUT FILE(PRINTER) EDIT                                                             00020800
                    ('GROSS PROFIT ON SALES                ',BLANK_DOLLAR_PERCENT,                   00020810
                    ZERO,CURRENT_GROSS_PROFIT_SALES(I),HUNDRED,                                      00020820
                    ZERO,PREVOUS_GROSS_PROFIT_SALES(I),HUNDRED,                                      00020830
                    ' OPERATING EXPENSES',                                                           00020840
                    (COMPOSITE_NAME(J),DOLLAR_BLANK_PERCENT,                                         00020850
                      DEPT_C_OTHER_ACCOUNTS(J,III),ZERO,DEPT_C_PERCENT_EXPENSES(J,I),                00020860
                      DEPT_P_OTHER_ACCOUNTS(J,III),ZERO,DEPT_P_PERCENT_EXPENSES(J,I)                 00020870
                      DO J = 11 TO 19, 22,24,21,23,25),                                              00020880
                    'TOTAL OPERATING EXPENSES              ',BLANK_DOLLAR_PERCENT,                   00020890
                    ZERO,DEPT_C_TOTAL_OPERATING_EXPENSES(I),DEPT_C_PERCENT_TOT_OPR_EXP(I),           00020900
                                                                                                     00020910
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                    ZERO,DEPT_P_TOTAL_OPERATING_EXPENSES(I),DEPT_P_PERCENT_TOT_OPP_EXP(I), 00020920
                    'NET PROFIT SALES                ',BLANK_DOLLAR_PERCENT,            00020930
                    ZERO,DEPT_C_NET_PROFIT_SALES(I),DEPT_C_PERCENT_PROFIT_SALES(I),     00020940
                    ZERO,DEPT_P_NET_PROFIT_SALES(I),DEPT_P_PERCENT_PROFIT_SALES(I),     00020950
                    DASH,'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)               00020960
                    (SKIP(3),R(FOR1),SKIP(3),A,SKIP,                                    00020970
                    14 (SKIP,R(FOR2)),2(SKIP(2),R(FOR1)),SKIP(2),A,                     00020980
                    SKIP(2),A,A,SKIP,X(11),A,SKIP(11),A);                               00020990
1207     1    2     END; END;  /* TERMINATE DO GROUP */                                 00021000
                    /* PAGE FOR TOTAL OPERATION */                                      00021010
1209     1          COLUMN_CAPTION(2) =                                                 00021020
                    '|   ANALYSIS FOR TOTAL OPERATION    |          | OPERATIONS FOR THIS 00021030
                    PERIOD ONLY  |          |      OPERATIONS YEAR TO DATE      | ';   00021040
1210     1          P# = P# + 1;                                                        00021050
1211     1          IF TYPE_STATEMENT ¬=3 THEN DO;                                      00021060
1213     1    1     PUT FILE(PRINTER) EDIT (DATE_PRINTED,P#,' OF 8',IDENTIFICATION,     00021070
                      'EARNINGS STATEMENT',STATEMENT_DATE,DASH,COLUMN_CAPTION)          00021080
                      (PAGE,SKIP(2),A,X(118),F(2),A,SKIP(4),A,                          00021090
1214     1    1       SKIP,X(57),A,2 (SKIP,A),SKIP(6),A,SKIP,5 (SKIP,A)); END;         00021100
1215     1          ELSE DO;                                                            00021110
1216     1    1     PUT FILE(PRINTER) EDIT (DATE_PRINTED,P#,' OF 14',IDENTIFICATION,    00021120
                      'EARNINGS STATEMENT',STATEMENT_DATE,DASH,COLUMN_CAPTION)          00021130
                      (PAGE,SKIP(2),A,X(117),F(2),A,SKIP(4),A,                          00021140
1217     1    1       SKIP,X(57),A,2 (SKIP,A),SKIP(6),A,SKIP,5 (SKIP,A)); END;         00021150
1218     1          PUT FILE(PRINTER) EDIT                                              00021160
                    ('SALES OF MERCHANDISE           ',BLANK_DOLLAR_PERCENT,            00021170
                    ZERO,FIRM_CURRENT_SALES,FIRM_CURRENT_PERCENT_SALES(1),              00021180
                    ZERO,FIRM_PREVOUS_SALES,FIRM_PREVOUS_PERCENT_SALES(1),              00021190
                    '   COST OF GOODS SOLD',                                            00021200
                    '    BEGINNING INVENTORY         ',DOLLAR_BLANK_PERCENT,            00021210
                    FIRM_CURRENT_BEGIN_INVENTORY,ZERO,FIRM_CURRENT_PERCENT_SALES(2),    00021220
                    FIRM_PREVOUS_BEGIN_INVENTORY,ZERO,FIRM_PREVOUS_PERCENT_SALES(2),    00021230
                    '    PURCHASES                   ',DOLLAR_BLANK_PERCENT,            00021240
                    FIRM_CURRENT_PURCHASES,ZERO,FIRM_CURRENT_PERCENT_SALES(3),          00021250
                    FIRM_PREVOUS_PURCHASES,ZERO,FIRM_PREVOUS_PERCENT_SALES(3),          00021260
                    '    TOTAL GOODS AVAILABLE       ',DOLLAR_BLANK_PERCENT,            00021270
                    FIRM_CURRENT_GOODS_AVAILABLE,ZERO,FIRM_CURRENT_PERCENT_SALES(4),    00021280
                    FIRM_PREVOUS_GOODS_AVAILABLE,ZERO,FIRM_PREVOUS_PERCENT_SALES(4),    00021290
                    '    LESS ENDING INVENTORY       ',DOLLAR_BLANK_PERCENT,            00021300
                    FIRM_CURRENT_ENDING_INVENTORY,ZERO,FIRM_CURRENT_PERCENT_SALES(5),   00021310
                    FIRM_PREVOUS_ENDING_INVENTORY,ZERO,FIRM_PREVOUS_PERCENT_SALES(5),   00021320
                    'COST OF GOODS SOLD              ',BLANK_DOLLAR_PERCENT,            00021330
                    ZERO,FIRM_CURRENT_COST_OF_GOODS_SOLD,FIRM_CURRENT_PERCENT_SALES(6), 00021340
                    ZERO,FIRM_PREVOUS_COST_OF_GOODS_SOLD,FIRM_PREVOUS_PERCENT_SALES(6), 00021350
                    'GROSS PROFIT ON SALES           ',BLANK_DOLLAR_PERCENT,            00021360
                    ZERO,FIRM_CURRENT_GROSS_PROFIT_SALES,FIRM_CURRENT_PERCENT_SALES(7), 00021370
                    ZERO,FIRM_PREVOUS_GROSS_PROFIT_SALES,FIRM_PREVOUS_PERCENT_SALES(7), 00021380
                    'OPERATING AND SERVICE INCOME    ',BLANK_DOLLAR_PERCENT,            00021390
                    ZERO,FIRM_CURRENT_SERVICE_INCOME,FIRM_CURRENT_PERCENT_SALES(8),     00021400
                    ZERO,FIRM_PREVOUS_SERVICE_INCOME,FIRM_PREVOUS_PERCENT_SALES(8),     00021410
                    'GROSS PROFIT FOR TOTAL OPERATION',BLANK_DOLLAR_PERCENT,            00021420
                    ZERO,FIRM_CURRENT_GROSS_PROFIT_TOTAL,FIRM_CURRENT_PERCENT_SALES(9), 00021430
                    ZERO,FIRM_PREVOUS_GROSS_PROFIT_TOTAL,FIRM_PREVOUS_PERCENT_SALES(9), 00021440
                    DASH,'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)               00021450
                    (SKIP(3),R(FOR1),SKIP(3),A,SKIP(2),R(FOR1),                         00021460
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                SKIP,R(FOR1),2 (SKIP(2),R(FOR1)),4 (SKIP(3),R(FOR1)),SKIP(2),A,SKIP(3),  00021470
                A,A,SKIP,X(11),A,SKIP(7),A);                                             00021480
1219     1      /* EXPENSES AND CALCULATION OF NET PROFIT */                              00021490
                COLUMN_CAPTION(5) =                                                      00021500
                '                                                    (--- $$ ---)  (--- $$ 00021510
1220     1      ---)  (GROSS)          (--- $$ ---)  (--- $$ ---)   (GROSS)  ';          00021520
1221     1      P$ = P$ + 1;                                                             00021530
1223     1   1  IF TYPE_STATEMENT ¬= 3 THEN DO;                                         00021540
               PUT FILE(PRINTER) EDIT (DATE_PRINTED,P$,' OF 8',IDENTIFICATION,           00021550
                 'EARNINGS STATEMENT',STATEMENT_DATE,DASH,COLUMN_CAPTION)                00021560
1224     1   1   (PAGE,SKIP(2),A,X(118),P(2),A,SKIP(2),A,SKIP,X(57),A,2 (SKIP,A),       00021570
1225     1      SKIP(3),A,SKIP,5 (SKIP,A)); END;                                         00021580
1226     1   1  ELSE DO;                                                                 00021590
               PUT FILE(PRINTER) EDIT (DATE_PRINTED,P$,' OF 14',IDENTIFICATION,          00021600
                 'EARNINGS STATEMENT',STATEMENT_DATE,DASH,COLUMN_CAPTION)                00021610
1227     1   1   (PAGE,SKIP(2),A,X(117),P(2),A,SKIP(2),A,SKIP,X(57),A,2 (SKIP,A),       00021620
1228     1      SKIP(3),A,SKIP,5 (SKIP,A)); END;                                         00021630
               PUT FILE(PRINTER) EDIT                                                    00021640
               ('GROSS PROFIT FOR TOTAL OPERATION   ',BLANK_DOLLAR_PERCENT,              00021650
               ZERO,FIRM_CURRENT_GROSS_PROFIT_TOTAL,FIRM_CURRENT_PERCENT_GROSS(1),       00021660
               ZERO,FIRM_PREVOUS_GROSS_PROFIT_TOTAL,FIRM_PREVOUS_PERCENT_GROSS(1),       00021670
               ' OPERATING EXPENSES',                                                    00021680
               (COMPOSITE_NAME(J),DOLLAR_BLANK_PERCENT,                                  00021690
                 CURRENT_OTHER_ACCOUNTS(J),ZERO,CURRENT_PERCENT_GROSS(J),                00021700
                 PREVOUS_OTHER_ACCOUNTS(J),ZERO,PREVOUS_PERCENT_GROSS(J)                 00021710
                 DO J = 11 TO 19, 22,24,21,23,25),                                       00021720
               'TOTAL OPERATING EXPENSES          ',BLANK_DOLLAR_PERCENT,               00021730
               ZERO,FIRM_CURRENT_OPERATING_EXPENSES,FIRM_CURRENT_PERCENT_GROSS(2),       00021740
               ZERO,FIRM_PREVOUS_OPERATING_EXPENSES,FIRM_PREVOUS_PERCENT_GROSS(2),       00021750
               'OPERATING PROFIT                  ',BLANK_DOLLAR_PERCENT,               00021760
               ZERO,FIRM_CURRENT_OPERATING_PROFIT,FIRM_CURRENT_PERCENT_GROSS(3),         00021770
               ZERO,FIRM_PREVOUS_OPERATING_PROFIT,FIRM_PREVOUS_PERCENT_GROSS(3),         00021780
               'OTHER INCOME                      ',BLANK_DOLLAR_PERCENT,               00021790
               ZERO,FIRM_CURRENT_OTHER_INCOME,FIRM_CURRENT_PERCENT_GROSS(4),             00021800
               ZERO,FIRM_PREVOUS_OTHER_INCOME,FIRM_PREVOUS_PERCENT_GROSS(4),             00021810
               'OTHER EXPENSES                    ',BLANK_DOLLAR_PERCENT,               00021820
               ZERO,FIRM_CURRENT_OTHER_EXPENSES,FIRM_CURRENT_PERCENT_GROSS(5),           00021830
               ZERO,FIRM_PREVOUS_OTHER_EXPENSES,FIRM_PREVOUS_PERCENT_GROSS(5),           00021840
               'NET PROFIT                        ',BLANK_DOLLAR_PERCENT,               00021850
               ZERO,FIRM_CURRENT_NET_PROFIT,FIRM_CURRENT_PERCENT_GROSS(6),               00021860
               ZERO,FIRM_PREVOUS_NET_PROFIT,FIRM_PREVOUS_PERCENT_GROSS(6),               00021870
               '     AS PERCENT OF GROSS INCOME   ',BLANK_BLANK_PERCENT,                 00021880
               ZERO,ZERO,FIRM_CURRENT_PERCENT_NET_PROFIT,                                00021890
               ZERO,ZERO,FIRM_PREVOUS_PERCENT_NET_PROFIT,                                00021900
               DASH,'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                     00021910
               (SKIP(3),R(FOR1),SKIP(3),A,SKIP,                                          00021920
               14 (SKIP,R(FOR2)),SKIP(2),R(FOR1),2 (SKIP(3),R(FOR1)),                    00021930
               SKIP(2),R(FOR1),SKIP(3),R(FOR1),SKIP(2),R(FOR1),SKIP(2),A,                00021940
               SKIP(2),A,A,SKIP,X(11),A,SKIP(2),A);                                      00021950
1229     1      /* BALANCE SHEET PAGE */                                                 00021960
               COLUMN_CAPTION(1) =                                                       00021970
               '-------------------------------------------------------------           00021980
               ------------------------------------------------------------ ';          00021990
1230     1      COLUMN_CAPTION(2) =                                                       00022000
               '|                                                          |             00022010
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                |
1231    1       COLUMN_CAPTION(3) =                                    %   | ';      00022020
                '|          ASSETS                  (--- $$ ---)     (TOTAL) |      00022030
                |    LIABILITIES AND EQUITY        (--- $$ ---)     (TOTAL) | ';    00022040
1232    1       COLUMN_CAPTION(4) =                                                  00022050
                '-------------------------------------------------------------       00022060
                -------------------------------------------------------------';     00022070
1233    1       COLUMN_CAPTION(5) =                                                  00022080
                ' CURRENT ASSETS                                                     00022090
                 CURRENT LIABILITIES                                                 00022100
1234    1       PUT FILE(PRINTER) EDIT (DATE_PRINTED,'1 OF 1',IDENTIFICATION,';      00022110
                  'BALANCE SHEET',STATEMENT_DATE(2),DASH,COLUMN_CAPTION)             00022120
                  (PAGE,SKIP(2),A,X(119),A,SKIP(6),A,SKIP,X(59),A,SKIP,A,SKIP(5),A,  00022130
                  SKIP,4 (SKIP,A),SKIP(3),A);                                        00022140
1235    1       PUT FILE(PRINTER) EDIT                                               00022150
                ((COMPOSITE_NAME(J),UL9,UL5,COMPOSITE_NAME(J+14),UL9,UL5,            00022160
                CURRENT_OTHER_ACCOUNTS(J),PERCENT_TOTAL_ASSETS(J),                   00022170
                CURRENT_OTHER_ACCOUNTS(J+14),PERCENT_TOTAL_LIABILITIES(J+14)         00022180
                  DO J = 29 TO 31),                                                  00022190
                (COMPOSITE_NAME(J),UL9,UL5,COMPOSITE_NAME(J+13),UL9,UL5,           00022200
                CURRENT_OTHER_ACCOUNTS(J),PERCENT_TOTAL_ASSETS(J),                   00022210
                CURRENT_OTHER_ACCOUNTS(J+13),PERCENT_TOTAL_LIABILITIES(J+13)       00022220
                  DO J = 33 TO 35),                                                  00022230
                COMPOSITE_NAME(36),UL9,UL5,CURRENT_OTHER_ACCOUNTS(36),             00022240
                  PERCENT_TOTAL_ASSETS(36),COMPOSITE_NAME(37),UL9,UL5,             00022250
                  'TOTAL CURRENT LIABILITIES       ',UL9,UL5,                      00022260
                CURRENT_OTHER_ACCOUNTS(37),PERCENT_TOTAL_ASSETS(37),               00022270
                  CURRENT_LIABILITIES,PERCENT_CURRENT_LIABILITIES,                 00022280
                  'TOTAL CURRENT ASSETS            ',UL9,UL5,CURRENT_ASSETS,       00022290
                  PERCENT_CURRENT_ASSETS, 'LONG TERM LIABILITIES',                 00022300
                'LONG TERM ASSETS', (COMPOSITE_NAME(J),UL9,UL5,                    00022310
                CURRENT_OTHER_ACCOUNTS(J),PERCENT_TOTAL_LIABILITIES(J)             00022320
                  DO J = 49 TO 50),                                                00022330
                COMPOSITE_NAME(38),UL9,UL5,COMPOSITE_NAME(51),UL9,UL5,             00022340
                  CURRENT_OTHER_ACCOUNTS(38),PERCENT_TOTAL_ASSETS(38),             00022350
                CURRENT_OTHER_ACCOUNTS(51),PERCENT_TOTAL_LIABILITIES(51),          00022360
                COMPOSITE_NAME(39),UL9,UL5,CURRENT_OTHER_ACCOUNTS(39),             00022370
                PERCENT_TOTAL_ASSETS(39),COMPOSITE_NAME(41),UL9,UL5,               00022380
                'TOTAL LONG TERM LIABILITIES     ',UL9,UL5,                        00022390
                CURRENT_OTHER_ACCOUNTS(41),PERCENT_TOTAL_ASSETS(41),               00022400
                  LONG_TERM_LIABILITIES,PERCENT_LONG_TERM_LIABILITIES,             00022410
                  COMPOSITE_NAME(42),UL9,UL5,CURRENT_OTHER_ACCOUNTS(42),           00022420
                  PERCENT_TOTAL_ASSETS(42),'TOTAL LONG TERM ASSETS           ',    00022430
                UL9,UL5,                                                           00022440
                'EQUITY                          ',UL9,UL5,                        00022450
                LONG_TERM_ASSETS,PERCENT_LONG_TERM_ASSETS,EQUITY,                  00022460
                PERCENT_TOTAL_LIABILITIES(52),                                     00022470
                'TOTAL ASSETS                    ',UL9,UL5,                        00022480
                'TOTAL LIABILITIES AND EQUITY    ',UL9,UL5,                        00022490
                TOTAL_ASSETS,'100.0',TOTAL_LIABILITIES_AND_EQUITY,'100.0',         00022500
                DASH,'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)              00022510
                  (SKIP,                                                           00022520
                6 (SKIP,R(FOR3)),SKIP,X(1),R(FOR4),SKIP,R(FOR3),SKIP(2),X(1),R(FOR4),  00022530
                SKIP,X(71),A,SKIP(2),X(1),A,X(54),R(FOR7),SKIP,X(71),R(FOR7),SKIP,     00022540
                R(FOR3),SKIP,X(1),R(FOR4),SKIP,R(FOR3),SKIP,X(1),R(FOR4),SKIP(2),      00022550
                                                                                   00022560
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                  R(FOR8),SKIP(2),R(FOR9),SKIP(2),A,SKIP(3),A,A,
                  SKIP,X(11),A,SKIP(7),A);
                  /* RATIO ANALYSIS PAGE */
1236     1        COLUMN_CAPTION(1) =
                  '                   -------------------------
                       ------------------------------
1237     1        COLUMN_CAPTION(2) =                                          ';
                  '                   |  LIQUIDITY RATICS:   |
                                |   SOLVENCY RATIOS:      |
1238     1        COLUMN_CAPTION(3) =                                          ';
                  '                   -------------------------
                       ------------------------------
1239     1        PUT FILE(PRINTER) EDIT (DATE_PRINTED,'1 OF 1',IDENTIFICATION,   ';
                    'RATIO ANALYSIS',STATEMENT_DATE,COLUMN_CAPTION(1),COLUMN_CAPTION(2),
                    COLUMN_CAPTION(3),
                  'CURRENT RATIO  ',UL5,'LIABILITIES/ASSETS    ',UL5,
                  CURRENT_RATIO,LIABILITIES_PER_ASSETS,
                  'LIQUID RATIO    ',UL5,'LIABILITIES/EQUITY    ',UL5,
                  LIQUID_RATIO,LIABILITIES_PER_EQUITY,
                  'FIXED ASSETS/EQUITY  ',UL5,LONG_TERM_ASSETS_PER_EQUITY)
                    (PAGE,SKIP(2),A,X(119),A,SKIP(2),A,SKIP,X(59),A,2 (SKIP,A),SKIP(5),
                  3 (SKIP,A),SKIP,2 (SKIP(2),X(25),2 A,X(41),2 A,SKIP(0),X(38),F(7,2),
                    X(60),F(7,2)),SKIP(2),X(86),2 A,SKIP(0),X(105),F(7,2));
1240     1        COLUMN_CAPTION(1) =
                  '          ------------------------------------------------
                   ------------------------------------------------
1241     1        COLUMN_CAPTION(2) =                                          ';
                  '          |                                THIS      YEAR   |
                  |                                    THIS      YEAR   |
1242     1        COLUMN_CAPTION(3) =                                          ';
                  '          | PROFITABILITY RATIOS:          PERIOD    TO DATE |
                   | MISCELLANEOUS RATIOS:              PERIOD    TO DATE |
1243     1        COLUMN_CAPTION(4) =                                          ';
                  '          ------------------------------------------------
                   ------------------------------------------------
1244     1        PUT FILE(PRINTER) EDIT (COLUMN_CAPTION(1),COLUMN_CAPTION(2),  ';
                    COLUMN_CAPTION(3),COLUMN_CAPTION(4),
                  'GROSS RETURN ON SALES              ',PUL5,PUL5,
                  'AVERAGE INVENTORY TURNOVER            ',UL5,UL5,
                  FIRM_CURRENT_PERCENT_SALES(7),FIRM_PREVOUS_PERCENT_SALES(7),
                  FIRM_CURRENT_INVENTORY_TURNOVER,FIRM_PREVOUS_INVENTORY_TURNOVER,
                  '    GRAIN                          ',PUL5,PUL5,
                  '    GRAIN                              ',UL5,UL5,
                  CURRENT_PERCENT_SALES(1,7),PREVOUS_PERCENT_SALES(1,7),
                  CURRENT_INVENTORY_TURNOVER(1),PREVOUS_INVENTORY_TURNOVER(1),
                  '    FERTILIZER                     ',PUL5,PUL5,
                  '    FERTILIZER                         ',UL5,UL5,
                  CURRENT_PERCENT_SALES(4,7),PREVOUS_PERCENT_SALES(4,7),
                  CURRENT_INVENTORY_TURNOVER(4),PREVOUS_INVENTORY_TURNOVER(4),
                  '    SEED                           ',PUL5,PUL5,
                  '    SEED                               ',UL5,UL5,
                  CURRENT_PERCENT_SALES(5,7),PREVOUS_PERCENT_SALES(5,7),
                  CURRENT_INVENTORY_TURNOVER(5),PREVOUS_INVENTORY_TURNOVER(5),
                  '    FEED                           ',PUL5,PUL5,
                  '    FEED                               ',UL5,UL5,
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                  CURRENT_PERCENT_SALES(2,7),PREVOUS_PERCENT_SALES(2,7),                    00023120
                  CURRENT_INVENTORY_TURNOVER(2),PREVOUS_INVENTORY_TURNOVER(2),              00023130
                  '   FARM SUPPLIES                ',PUL5,PUL5,                          00023140
                  '   FARM SUPPLIES                  ',UL5,UL5,                          00023150
                  CURRENT_PERCENT_SALES(6,7),PREVOUS_PERCENT_SALES(6,7),                    00023160
                  CURRENT_INVENTORY_TURNOVER(6),PREVOUS_INVENTORY_TURNOVER(6),              00023170
                  '   OTHER DEPARTMENTS            ',PUL5,PUL5,                          00023180
                  '   OTHER DEPARTMENTS              ',UL5,UL5,                          00023190
                  CURRENT_PERCENT_SALES(7,7),PREVOUS_PERCENT_SALES(7,7),                    00023200
                  CURRENT_INVENTORY_TURNOVER(7),PREVOUS_INVENTORY_TURNOVER(7))              00023210
                    (SKIP(6),A (SKIP,A),SKIP(3),R(FOR5),SKIP,6 (SKIP,R(FOR5)));            00023220
1245     1        PUT FILE(PRINTER) EDIT (                                                  00023230
                  'NET RETURN ON GROSS INCOME    ',PUL5,PUL5,                             00023240
                  'AVERAGE COLLECTION PERIOD (DAYS)  ',UL5,UL5,                           00023250
                  FIRM_CURRENT_PERCENT_NET_PROFIT,FIRM_PREVOUS_PERCENT_NET_PROFIT,          00023260
                  FIRM_CURRENT_COLLECTION_PERIOD,FIRM_PREVOUS_COLLECTION_PERIOD,            00023270
                  'NET RETURN ON ASSETS          ',PUL5,PUL5,                             00023280
                  'OPERATING EXPENSES/GROSS PROFIT   ',PUL5,PUL5,                         00023290
                  FIRM_CURRENT_RETURN_ON_ASSETS,FIRM_PREVOUS_RETURN_ON_ASSETS,              00023300
                  FIRM_CURRENT_PERCENT_GROSS(2),FIRM_PREVOUS_PERCENT_GROSS(2),              00023310
                  'NET RETURN ON EQUITY          ',PUL5,PUL5,                             00023320
                  FIRM_CURRENT_RETURN_ON_EQUITY,FIRM_PREVOUS_RETURN_ON_EQUITY,              00023330
                  'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                        00023340
                    (SKIP(2),R(FOR5),SKIP(2),R(FOR6),SKIP(2),X(12),A,A,X(4),A,            00023350
                    SKIP(0),X(40),P(7,1),X(3),P(7,1),SKIP(7),X(19),A,A,SKIP,X(30),A,      00023360
                    SKIP(3),A);                                                           00023370
1246     1        COLUMN_CAPTION(1) =                                                       00023380
                  '  ------------------------------------------------------------------------00023390
                  ------------------------------------------------------------- ';        00023400
1247     1        COLUMN_CAPTION(2) =                                                       00023410
                  '                                                                       00023420
                        ENDING      COST OF       GROSS     OPERATING   BEGINNING         00023430
1248     1        COLUMN_CAPTION(3) =                                                       00023440
                  '   DEPARTMENT                                 SALES      INVENTORY     PURCHAS00023450
                  ES   INVENTORY  GOODS SOLD     PROFIT    EXPENSES     (SALES)     ';     00023460
1249     1        COLUMN_CAPTION(4) =                                                       00023470
                  '  ------------------------------------------------------------------------00023480
1250     1        COLUMN_CAPTION(5) =                                                       00023490
                  '                                                                       00023500
                                                                                          00023510
                     DEPARTMENTAL CONTRIBUTION                                          ';  00023520
1251     1        PUT FILE(PRINTER) EDIT (DATE_PRINTED,'1 OF 1',IDENTIFICATION,             00023530
                    'DEPARTMENTAL ANALYSIS',STATEMENT_DATE,COLUMN_CAPTION,                00023540
                  (COMPOSITE_NAME(J),PUL5,PUL5,PUL5,PUL5,PUL5,PUL5,PUL5,PUL5,             00023550
                  ACTIVITY_BY_DEPARTMENT(J,1),ACTIVITY_BY_DEPARTMENT(J,2),                00023560
                  ACTIVITY_BY_DEPARTMENT(J,3),ACTIVITY_BY_DEPARTMENT(J,4),                00023570
                  ACTIVITY_BY_DEPARTMENT(J,5),ACTIVITY_BY_DEPARTMENT(J,6),                00023580
                  DEPT_ANAL_PERCENT_EXPENSES(J),DEPT_ANAL_PERCENT_NET_PROFIT(J)           00023590
                  DO J = 1,4,5,2,6,7),                                                    00023600
                  'TOTAL OF DEPARTMENTS                ',PUL5,PUL5,PUL5,PUL5,PUL5,PUL5,   00023610
                   PUL5,PUL5,'100.0','100.0',                                             00023620
                  '100.0','100.0','100.0','100.0','100.0','100.0',COLUMN_CAPTION(1),      00023630
                    'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                      00023640
                    (PAGE,SKIP(2),A,X(119),A,SKIP(5),A,SKIP,X(55),A,2 (SKIP,A),SKIP(11),  00023650
                  5 (SKIP,A),SKIP,6 (SKIP(2),X(3),A(34),7  (X(3),A,X(3)),X(3),A,          00023660
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                    SKIP(0),X(38),7 (P(7,1),X(5)),P(7,1)),                                  00023670
                    SKIP(3),X(3),A(34),7 (X(3),A,X(3)),X(3),A,SKIP(0),X(40),7 (A,X(7)),A,  00023680
                      SKIP(2),A,SKIP(3),X(3),A,A,SKIP,X(14),A,SKIP(11),A);                  00023690
1252     1          IF TYPE_STATEMENT = 3 THEN DO;                                         00023700
1254     1    1     UNDERLINE_PERCENT(1) =                                                 00023710
                    '  _____%      _____%      _____%      _____%      _____%      _____%  00023720
                       _____%      _____%';                                               00023730
1255     1    1     UNDERLINE_PERCENT(2) =                                                 00023740
                    '  _____%      _____%      _____%      _____%      _____%      _____%  00023750
                                              ';                                          00023760
1256     1    1     PUT FILE(PRINTER) EDIT (DATE_PRINTED,'1 OF 6',IDENTIFICATION,          00023770
                      'DETAIL BY ITEM',STATEMENT_DATE,COLUMN_CAPTION)                     00023780
                    (PAGE,A,X(119),A,SKIP,A,SKIP,X(59),A,2 (SKIP,A),SKIP,5 (SKIP,A));     00023790
1257     1    1     PUT FILE(PRINTER) EDIT                                                 00023800
                    ((ITEM_001_099(J),UNDERLINE_PERCENT(2),ACTIVITY_BY_COMMODITY(J,1),     00023810
                      ACTIVITY_BY_COMMODITY(J,2),ACTIVITY_BY_COMMODITY(J,3),               00023820
                      ACTIVITY_BY_COMMODITY(J,4),ACTIVITY_BY_COMMODITY(J,5),               00023830
                      ACTIVITY_BY_COMMODITY(J,6) DO J = 1 TO 9, 12),                       00023840
                      UNDERLINE_PERCENT(1),DEPT_ANAL_PERCENT_EXPENSES(1),                  00023850
                      DEPT_ANAL_PERCENT_NET_PROFIT(1),                                     00023860
                     (ITEM_001_099(J),UNDERLINE_PERCENT(2),ACTIVITY_BY_COMMODITY(J,1),     00023870
                      ACTIVITY_BY_COMMODITY(J,2),ACTIVITY_BY_COMMODITY(J,3),               00023880
                      ACTIVITY_BY_COMMODITY(J,4),ACTIVITY_BY_COMMODITY(J,5),               00023890
                      ACTIVITY_BY_COMMODITY(J,6) DO J = 13 TO 20, 25),                     00023900
                      UNDERLINE_PERCENT(1),DEPT_ANAL_PERCENT_EXPENSES(2),                  00023910
                      DEPT_ANAL_PERCENT_NET_PROFIT(2),                                     00023920
                     (ITEM_001_099(J),UNDERLINE_PERCENT(2),ACTIVITY_BY_COMMODITY(J,1),     00023930
                      ACTIVITY_BY_COMMODITY(J,2),ACTIVITY_BY_COMMODITY(J,3),               00023940
                      ACTIVITY_BY_COMMODITY(J,4),ACTIVITY_BY_COMMODITY(J,5),               00023950
                      ACTIVITY_BY_COMMODITY(J,6) DO J = 43 TO 49, 52),                     00023960
                      UNDERLINE_PERCENT(1),DEPT_ANAL_PERCENT_EXPENSES(4),                  00023970
                      DEPT_ANAL_PERCENT_NET_PROFIT(4),                                     00023980
                     (ITEM_001_099(J),UNDERLINE_PERCENT(2),ACTIVITY_BY_COMMODITY(J,1),     00023990
                      ACTIVITY_BY_COMMODITY(J,2),ACTIVITY_BY_COMMODITY(J,3),               00024000
                      ACTIVITY_BY_COMMODITY(J,4),ACTIVITY_BY_COMMODITY(J,5),               00024010
                      ACTIVITY_BY_COMMODITY(J,6) DO J = 53 TO 56, 60),                     00024020
                      UNDERLINE_PERCENT(1),DEPT_ANAL_PERCENT_EXPENSES(5),                  00024030
                      DEPT_ANAL_PERCENT_NET_PROFIT(5),                                     00024040
                     (ITEM_001_099(J),UNDERLINE_PERCENT(2),ACTIVITY_BY_COMMODITY(J,1),     00024050
                      ACTIVITY_BY_COMMODITY(J,2),ACTIVITY_BY_COMMODITY(J,3),               00024060
                      ACTIVITY_BY_COMMODITY(J,4),ACTIVITY_BY_COMMODITY(J,5),               00024070
                      ACTIVITY_BY_COMMODITY(J,6) DO J = 61 TO 69, 73),                     00024080
                      UNDERLINE_PERCENT(1),DEPT_ANAL_PERCENT_EXPENSES(6),                  00024090
                      DEPT_ANAL_PERCENT_NET_PROFIT(6),                                     00024100
                      ITEM_001_099(77),UNDERLINE_PERCENT(1),ACTIVITY_BY_COMMODITY(77,1),   00024110
                      ACTIVITY_BY_COMMODITY(77,2),ACTIVITY_BY_COMMODITY(77,3),             00024120
                      ACTIVITY_BY_COMMODITY(77,4),ACTIVITY_BY_COMMODITY(77,5),             00024130
                      ACTIVITY_BY_COMMODITY(77,6),DEPT_ANAL_PERCENT_EXPENSES(7),           00024140
                      DEPT_ANAL_PERCENT_NET_PROFIT(7),COLUMN_CAPTION(4),'COMMENTS:  ',     00024150
                    USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                                     00024160
                     (SKIP,10(SKIP,X(3),A(35),A,SKIP(0),X(38),6 (P'-----V.-',X(5))),       00024170
                        SKIP(0),X(38),A,SKIP(0),X(105),2 (X(5),P'-----V.-'),               00024180
                          9 (SKIP,X(3),A(35),A,SKIP(0),X(38),6 (P'-----V.-',X(5))),        00024190
                        SKIP(0),X(38),A,SKIP(0),X(105),2 (X(5),P'-----V.-'),               00024200
                          8 (SKIP,X(3),A(35),A,SKIP(0),X(38),6 (P'-----V.-',X(5))),        00024210
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STMT LEVEL NEST

                    SKIP(0),X(38),A,SKIP(0),X(105),2 (X(5),P'-----V.-'),                                    00024220
                       5 (SKIP,X(3),A(35),A,SKIP(0),X(38),6 (P'-----V.-',X(5))),                           00024230
                    SKIP(0),X(38),A,SKIP(0),X(105),2 (X(5),P'-----V.-'),                                   00024240
                       10(SKIP,X(3),A(35),A,SKIP(0),X(38),6 (P'-----V.-',X(5))),                           00024250
                    SKIP(0),X(38),A,SKIP(0),X(105),2 (X(5),P'-----V.-'),                                   00024260
                  SKIP,X(3),A(35),A,SKIP(0),X(38),8(P'-----V.-',X(5)),                                     00024270
                  SKIP,A,SKIP,X(3),A,A,SKIP,X(14),A,SKIP,A);
1258    1   1   COLUMN_CAPTION(1) =                                                                        00024280
                '                                                                                        00024290
                ----------------------                                                                   00024300
1259    1   1   COLUMN_CAPTION(2) =                                                                      00024310
                '                                                                                        00024320
                ONE          PERCENT                                                                     00024330
1260    1   1   COLUMN_CAPTION(3) =                                                                      00024340
                '                                                                                        00024350
                ----------------------                                                                   00024360
1261    1   1   PUT FILE(PRINTER) EDIT (DATE_PRINTED,'2 OF 6',IDENTIFICATION,                            00024370
                  'DETAIL BY ITEM',STATEMENT_DATE,COLUMN_CAPTION(1),COLUMN_CAPTION(2),                   00024380
                  COLUMN_CAPTION(3),(ITEM_001_099(J),PUL5,ACTIVITY_BY_SERVICE_INCOME(J)                  00024390
                  DO J = 78 TO 83,88),COLUMN_CAPTION(3))                                                 00024400
                  (PAGE,A,X(119),A,SKIP(2),A,SKIP,X(59),A,2 (SKIP,A),SKIP(4),                            00024410
                  3 (SKIP,A),SKIP,7 (R(FOR20)),SKIP(2),A);                                               00024420
1262    1   1   COLUMN_CAPTION(2) =                                                                      00024430
                '                                                                                        00024440
                                                 OTHER INCOME                                            00024450
                          PERCENT                                                                        00024460
1263    1   1   PUT FILE(PRINTER) EDIT (COLUMN_CAPTION(1),COLUMN_CAPTION(2),                           00024470
                  COLUMN_CAPTION(3),(ITEM_001_099(J),PUL5,ACTIVITY_BY_OTHER_INCOME(J)                    00024480
                  DO J = 89 TO 94),COLUMN_CAPTION(3))                                                    00024490
                  (SKIP(5),3 (SKIP,A),SKIP,6 (R(FOR20)),SKIP(2),A);                                      00024500
1264    1   1   COLUMN_CAPTION(2) =                                                                      00024510
                '                                                                                        00024520
                                                 OTHER EXPENSES                                          00024530
                          PERCENT                                                                        00024540
1265    1   1   PUT FILE(PRINTER) EDIT (COLUMN_CAPTION(1),COLUMN_CAPTION(2),                           00024550
                  COLUMN_CAPTION(3),(ITEM_001_099(J),PUL5,ACTIVITY_BY_OTHER_EXPENSES(J)                  00024560
                  DO J = 95 TO 98),COLUMN_CAPTION(3),'COMMENTS:  ',                                      00024570
                  USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                                                     00024580
                  (SKIP(5),3 (SKIP,A),SKIP,4 (R(FOR20)),SKIP(2),A,SKIP(2),X(39),A,A,                     00024590
                  SKIP,X(50),A,SKIP(2),A);                                                               00024600
1266    1   1   COLUMN_CAPTION(2) =                                                                      00024610
                '                                                                                        00024620
                                                 OPERATING EXPENSES                                      00024630
                          PERCENT                                                                        00024640
1267    1   1   PUT FILE(PRINTER) EDIT (DATE_PRINTED,'3 OF 6',IDENTIFICATION,                            00024650
                  'DETAIL BY ITEM',STATEMENT_DATE,COLUMN_CAPTION(1),                                     00024660
                  COLUMN_CAPTION(2),COLUMN_CAPTION(3),(ITEM_301_399(J),PUL5,                             00024670
                  ACTIVITY_BY_OPERATING_EXPENSES(J) DO J = 301 TO 306,308 TO 312,                        00024680
                  318,322 TO 333,338 TO 344),COLUMN_CAPTION(3),'COMMENTS:  ',                            00024690
                  USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                                                     00024700
                  (PAGE,A,X(119),A,SKIP(5),A,SKIP,X(59),A,2 (SKIP,A),SKIP(5),                            00024710
                  3 (SKIP,A),SKIP,31 (R(FOR20)),SKIP(2),A,SKIP(2),X(39),A,A,SKIP,X(50),                  00024720
                  A,SKIP(6),A);                                                                          00024730
1268    1   1   PUT FILE(PRINTER) EDIT (DATE_PRINTED,'4 OF 6',IDENTIFICATION,                            00024740
                  'DETAIL BY ITEM',STATEMENT_DATE,COLUMN_CAPTION(1),CCLUMN_CAPTION(2),                   00024750
                  COLUMN_CAPTION(3),(ITEM_301_399(J),PUL5,                                               00024760
                  ACTIVITY_BY_OPERATING_EXPENSES(J) DO J = 345 TO 350,353,357 TO 365,
                  368,372 TO 377,379,384 TO 390),COLUMN_CAPTION(3),'CCMMENTS:  ',
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STMT LEVEL NEST
                    USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                                                  00024770
                    (PAGE,A,X(119),A,SKIP(5),A,SKIP,X(59),A,2 (SKIP,A),SKIP(5),                         00024780
                  3 (SKIP,A),SKIP,31 (R(FOR20)),SKIP(2),A,SKIP(2),X(39),A,A,SKIP,X(50),                 00024790
                    A,SKIP(6),A);                                                                       00024800
1269     1    1   COLUMN_CAPTION(2) =                                                                   00024810
                  '                                                                                     00024820
                                                    TOTAL ASSETS                                        00024830
                            PERCENT                                                 ';                  00024840
1270     1    1   PUT FILE(PRINTER) EDIT (DATE_PRINTED,'5 OF 6',IDENTIFICATION,                         00024850
                    'DETAIL BY ITEM',STATEMENT_DATE(2),COLUMN_CAPTION(1),                               00024860
                    COLUMN_CAPTION(2),COLUMN_CAPTION(3),(ITEM_900_999(J),PUL5,                          00024870
                    ACTIVITY_BY_ASSETS(J) DO J = 900,901,906 TO 912,916 TO 921,                         00024880
                    924 TO 927,933,934,941,935,942,936,943,937,944,938,945,948,950),                    00024890
                    COLUMN_CAPTION(3),'COMMENTS:  ',USER_SUPPLIED_MESSAGE,BOTTOM_LINE)                  00024900
                    (PAGE,A,X(119),A,SKIP(6),A,SKIP,X(59),A,SKIP,A,SKIP(5),3 (SKIP,A),                  00024910
                    SKIP,32 (R(FOR20)),SKIP(2),A,SKIP(2),X(39),A,A,SKIP,X(50),A,SKIP(5),A               00024920
                  );                                                                                    00024930
1271     1    1   COLUMN_CAPTION(2) =                                                                   00024940
                  '                                                                                     00024950
                                                    TOTAL LIABILITIES AND EQUITY                        00024960
                            PERCENT                                                 ';                  00024970
1272     1    1   PUT FILE(PRINTER) EDIT (DATE_PRINTED,'6 OF 6',IDENTIFICATION,                         00024980
                    'DETAIL BY ITEM',STATEMENT_DATE(2),COLUMN_CAPTION(1),                               00024990
                    COLUMN_CAPTION(2),COLUMN_CAPTION(3),(ITEM_900_999(J),PUL5,                          00025000
                    ACTIVITY_BY_OWNERSHIP(J) DO J = 951 TO 959,965 TO 970,973 TO 979,                   00025010
                    985 TO 993),COLUMN_CAPTION(3),'COMMENTS:  ',USER_SUPPLIED_MESSAGE,                  00025020
                    BOTTOM_LINE)                                                                        00025030
                    (PAGE,A,X(119),A,SKIP(6),A,SKIP,X(59),A,SKIP,A,SKIP(6),3 (SKIP,A),                  00025040
                    SKIP,31 (R(FOR20)),SKIP(2),A,SKIP(2),X(39),A,A,SKIP,X(50),A,                        00025050
                    SKIP(5),A);                                                                         00025060
1273     1    1   END;  /* TERMINATE DO GROUP */                                                        00025070
1274     1        PUT FILE(PRINTER) EDIT (DATE_PRINTED,'1 OF 1','NOTATIONS CONCERNING DAT             00025080
                  A PROCESSED ON ',DATE_PRINTED,' FOR FIRM ',MASTER_FIRM_CODE,                          00025090
                  'THE FOLLOWING DATA WAS FOUND WITH INACTIVE CODES:')                                   00025100
                    (PAGE,SKIP(2),A,X(119),A,SKIP(8),X(9),A,P'Z9/99/99',A,P'999999',                    00025110
                    SKIP(3),X(19),A);                                                                   00025120
1275     1        IF INVALID_CODE(1) + INVALID_CODE(2) + INVALID_CODE(3) +                              00025130
1276     1          INVALID_CODE(4) = 0 THEN DO;                                                        00025140
1277     1    1     PUT FILE(PRINTER) EDIT ('ALL CODES APPEAR ACTIVE')                                  00025150
                      (SKIP(2),X(21),A);                                                                00025160
1278     1    1     END;  /* TERMINATE DO GROUP */                                                      00025170
1279     1        ELSE DO;                                                                              00025180
1280     1    1     IF INVALID_CODE(1) > 0 THEN PUT FILE(PRINTER) EDIT                                  00025190
                      ('COMPOSITE CODE(03) WAS USED  (RESERVED FOR FEED INGREDIENTS) ',                 00025200
                      INVALID_CODE(1))                                                                  00025210
                      (SKIP(2),X(21),A,X(7),F(10));                                                     00025220
1282     1    1     IF INVALID_CODE(2) > 0 THEN PUT FILE(PRINTER) EDIT                                  00025230
                      ('COMPOSITE CODE(26) WAS USED  (RESERVED FOR COMMISSIONS)      ',                 00025240
                      INVALID_CODE(2))                                                                  00025250
                      (SKIP(2),X(21),A,X(7),F(10));                                                     00025260
1284     1    1     IF INVALID_CODE(3) > 0 THEN PUT FILE(PRINTER) EDIT                                  00025270
                      ('COMPOSITE CODE(27) WAS USED  (RESERVED FOR OUTSIDE DELIVERY) ',                 00025280
                      INVALID_CODE(3))                                                                  00025290
                      (SKIP(2),X(21),A,X(7),F(10));                                                     00025300
1286     1    1     IF INVALID_CODE(4) > 0 THEN PUT FILE(PRINTER) EDIT                                  00025310
                      ('COMPOSITE CODE(28) WAS USED  (RESERVED FOR DISCOUNTS ALLOWED)',                 00025320
                      INVALID_CODE(4))                                                                  00025330
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STMT LEVEL NEST
                    (SKIP(2),X(21),A,X(7),F(10));                                  00025320
1288     1    1     END;  /* TERMINATE DO GROUP */                                 00025330
1289     1          PUT FILE(PRINTER) EDIT ('INVENTORIES AS PER EARNINGS STATEMENT = ',  00025340
                    FIRM_CURRENT_ENDING_INVENTORY,'INVENTORIES AS PER BALANCE SHEET      = 00025350
                    ',CURRENT_OTHER_ACCOUNTS(35),'EQUITY AS PER DATA RECORDED          = '00025360
                    ,CURRENT_OTHER_ACCOUNTS(52),'EQUITY AS PER ASSETS - LIABILITIES    = ',00025370
                    EQUITY)                                                        00025380
                      (2 (SKIP,2 (SKIP(2),X(19),A,F(10))));                        00025390
1290     1          PUT FILE(PRINTER) EDIT (BOTTOM_LINE)   (LINE(60),A);           00025400
1291     1          IF ISWITCH = 1 THEN GO TO TYPE_STATEMENT_SWITCH_#7(2);         00025410
1293     1              GO TO TYPE_STATEMENT_SWITCH_#7(TYPE_STATEMENT); /* (1, 2, OR 3) */00025420
1294     1          TYPE_STATEMENT_SWITCH_#7(3):  /* INDIVIDUAL - DETAIL */        00025430
                    TYPE_STATEMENT_SWITCH_#7(1):  /* INDIVIDUAL - REGULAR */       00025440
                        GO TO SELECTIVE_SWITCH_#4(SELECTIVE);  /* (1 OR 2) */  00025450
1295     1          TYPE_STATEMENT_SWITCH_#7(2):  /* COMPOSITE AVERAGES */         00025460
                        PUT FILE(SUMMARY) EDIT ('NORMAL TERMINATION OF PROGRAM')   00025470
                             (SKIP(3),A);                                          00025480
1296     1          TERMINATE_PROGRAM:                                             00025490
                    END FSPIS;  /* LAST STATEMENT OF PROGRAM */                    00025500
```

STORAGE REQUIREMENTS.

THE STORAGE AREA FOR THE PROCEDURE LABELLED FSPIS IS 16956 BYTES LONG.

THE STORAGE AREA FOR THE ON UNIT AT STATEMENT NO. 46 IS 648 BYTES LONG.

THE STORAGE AREA FOR THE ON UNIT AT STATEMENT NO. 57 IS 348 BYTES LONG.

THE STORAGE AREA FOR THE ON UNIT AT STATEMENT NO. 64 IS 376 BYTES LONG.

THE STORAGE AREA FOR THE ON UNIT AT STATEMENT NO. 73 IS 376 BYTES LONG.

THE STORAGE AREA FOR THE ON UNIT AT STATEMENT NO. 85 IS 376 BYTES LONG.

THE PROGRAM CSECT IS NAMED FSPIS AND IS 119456 BYTES LONG.

THE STATIC CSECT IS NAMED **FSPISA AND IS 23634 BYTES LONG.

STATISTICS SOURCE RECORDS = 2550,PROG TEXT STMNTS = 1296,OBJECT BYTES = 119456

TABLE OF OFFSETS AND STATEMENT NUMBERS WITHIN ON UNIT

OFFSET (HEX)	0000	006C	0082	008C	008C	00CC	00D6	00D6	066E	0692
STATEMENT NO	46	47	48	49	50	51	52	53	54	55

TABLE OF OFFSETS AND STATEMENT NUMBERS WITHIN ON UNIT

OFFSET (HEX)	0000	0050	005E	009E	00AC	00B6
STATEMENT NO	57	58	59	60	61	62

TABLE OF OFFSETS AND STATEMENT NUMBERS WITHIN ON UNIT

OFFSET (HEX)	0000	00A0	00B6	00C4	0108	011A	012C
STATEMENT NO	64	66	67	68	69	70	71

TABLE OF OFFSETS AND STATEMENT NUMBERS WITHIN ON UNIT

OFFSET (HEX)	0000	00A0	00B6	00C4	0108	011A	0124	0130	0136	0150
STATEMENT NO	73	75	76	77	78	79	80	81	82	83

TABLE OF OFFSETS AND STATEMENT NUMBERS WITHIN ON UNIT

OFFSET (HEX)	0000	00A0	00B6	00C4	0108	011A	0124	0130	0136	0150
STATEMENT NO	85	87	88	89	90	91	92	93	94	95

TABLE OF OFFSETS AND STATEMENT NUMBERS WITHIN PROCEDURE FSFIS

OFFSET (HEX)	0000	19C4	19DC	19F6	1A00	1A06	1A0C	1A16	1B1C	1C26	1D66	1E16	1EC6	2006	213E	2276	23AE	2432	2440	244A	2458
STATEMENT NO	1	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	56
OFFSET (HEX)	2466	2474	2482	2490	26F8	2706	270C	271C	2710	2722	2728	2728	279E	279E	27A8	282C	282C	287E	287E	2888	290C
STATEMENT NO	63	72	84	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113
OFFSET (HEX)	2916	2916	296C	296C	2976	29CA	29CA	2A24	2A24	2A2E	2A82	2A82	2A9E	2A9E	2AA4	2AF4	2AF4	2B0C	2B0C	2B12	2B62
STATEMENT NO	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134
OFFSET (HEX)	2B62	2B7A	2B7A	2B80	2BD0	2BD0	2BE8	2BE8	2BEE	2C3E	2C3E	2CE0	2D64	2DEA	2E04	2E2E	2F4E	2F86	2FA6	30DE	30F2
STATEMENT NO	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155
OFFSET (HEX)	30F2	3146	314C	314C	3156	315C	3162	317C	3228	32A4	32E4	330C	3334	335C	3384	33AC	33D4	33FC	3424	344C	3482
STATEMENT NO	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176
OFFSET (HEX)	34B4	34E6	3518	354A	357C	35AE	35E0	3612	3644	3676	36A8	36DA	370C	373E	3770	37A2	37D4	3806	3838	386A	389C
STATEMENT NO	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197
OFFSET (HEX)	38CE	3900	3932	3964	3996	39C8	39FA	3A2C	3A5E	3A90	3AC2	3AF4	3B26	3B58	3B8A	3BBC	3BEE	3C20	3C52	3C84	3CB6
STATEMENT NO	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218
OFFSET (HEX)	3CE8	3D1A	3D4C	3D7E	3DB0	3DE2	3E14	3E46	3E78	3EAA	3EDC	3F0E	3F40	3F72	3FA4	3FD6	4008	403A	406C	409E	40D0
STATEMENT NO	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239
OFFSET (HEX)	4102	4134	4166	4198	41CA	41FC	422E	4260	4292	42C4	42F6	4328	435A	438C	43BE	43F0	4422	4454	4486	44B8	44EA

STATEMENT NO	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260
OFFSET (HEX)	451C	454E	4580	45B2	45E4	4616	4648	467A	46AC	46DE	4710	4742	4774	47A6	47D8	480A	483C	486E	48A0	48D2	4904
STATEMENT NO	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281
OFFSET (HEX)	4936	4968	499A	49CC	49FE	4A30	4A62	4A94	4AC6	4AF8	4B2A	4B5C	4B8E	4BC0	4BF2	4C28	4C5A	4C8C	4CBE	4CF0	4D22
STATEMENT NO	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302
OFFSET (HEX)	4D54	4D86	4DB8	4DEA	4E1C	4E4E	4E80	4EB2	4EE4	4F16	4F48	4F7A	4FAC	4FDE	5010	5042	5074	50A6	50D8	510A	513C
STATEMENT NO	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323
OFFSET (HEX)	516E	51A0	51D2	5204	5236	5268	529A	52CC	52FE	5330	5362	5394	53C6	53F8	542A	545C	548E	54C0	54F2	5524	5556
STATEMENT NO	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344
OFFSET (HEX)	5588	55BA	55EC	561E	5650	5682	56B4	56E6	5718	574A	577C	57AE	57E0	5812	5844	5876	58A8	58DA	590C	593E	5970
STATEMENT NO	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365
OFFSET (HEX)	59A2	59D4	5A06	5A38	5A6A	5A9C	5ACE	5B00	5B32	5B64	5B96	5BC8	5BFA	5C2C	5C5E	5C90	5CC2	5CF4	5D26	5D58	5D8A
STATEMENT NO	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386
OFFSET (HEX)	5DBC	5DEE	5E20	5E52	5E84	5EB6	5EE8	5F1A	5F4C	5F7E	5FB0	5FE2	6014	6046	6078	60AA	60DC	610E	6140	6172	61A4
STATEMENT NO	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407
OFFSET (HEX)	61D6	6208	623A	626C	629E	62D0	6302	6334	6366	6398	63CA	63FC	642E	6460	6492	64C4	64F6	6528	655A	658C	65BE
STATEMENT NO	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428
OFFSET (HEX)	65F0	6622	6654	6686	66B8	66EA	671C	674E	6780	67B2	67E4	6816	6848	687E	68B0	68E2	6914	6946	6978	69AA	69DC
STATEMENT NO	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449
OFFSET (HEX)	6A0E	6A40	6A72	6AA4	6AD6	6B08	6B3A	6B6C	6B9E	6BD0	6C02	6C34	6C66	6C98	6CCA	6CFC	6D2E	6D60	6D92	6DC4	6DF6
STATEMENT NO	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470
OFFSET (HEX)	6E28	6E5A	6E8C	6EA2	6EB0	6EBE	6ECC	6EDA	6EE8	6EFA	6F08	6F16	6F24	6F32	6F40	6F4E	6F5C	6F6A	6F78	6F86	6F94
STATEMENT NO	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491
OFFSET (HEX)	6FA6	6FB4	6FC2	6FD0	6FDE	6FEC	6FFA	7008	7016	7024	7032	7040	704E	705C	706A	7078	7086	7094	70A2	70B0	70BE
STATEMENT NO	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512
OFFSET (HEX)	70CC	70DA	70E8	70F6	7104	7112	7120	712E	713C	714A	7158	7166	7174	7186	7194	71A2	71B0	71BE	71CC	71DA	71DA
STATEMENT NO	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533
OFFSET (HEX)	7686	7948	7948	7AA0	7BF4	7C0E	7C38	7C3E	7C58	7C66	7C84	7C96	7C96	8142	8404	8404	8416	8416	845E	84A6	84EA
STATEMENT NO	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554
OFFSET (HEX)	852E	8538	857C	85C0	85CA	871E	8872	8872	8880	8886	888C	88A2	88C2	89FA	8A0E	8A0E	8A24	8A42	8A98	8AAE	8B04
STATEMENT NO	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575
OFFSET (HEX)	8B1A	8B70	8BAC	8BC2	8C18	8C2E	8C84	8C9A	8CF0	8D06	8D5C	8D72	8DC8	8DDE	8E34	8E4A	8EA0	8EB6	8F0C	8F22	8F78
STATEMENT NO	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596
OFFSET (HEX)	8F96	8FE4	8FEA	9038	903E	908C	90D2	90D8	9126	912C	917A	91D8	91E6	91EE	91EE	91FC	9202	920E	922E	9366	937A
STATEMENT NO	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617
OFFSET (HEX)	937A	9390	93AE	93F2	9408	944C	9462	9476	94C4	94D8	9514	9532	9576	958C	95D0	95E6	962A	9640	9684	969A	96A4
STATEMENT NO	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638
OFFSET (HEX)	96C2	9710	9716	9764	976A	977E	97C4	97D8	981E	9828	9876	987C	98CA	9928	9932	993C	993C	9950	9966	9984	999E

STATEMENT NO	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659
OFFSET (HEX)	99AC	99B2	9A2C	9A36	9A3C	9A50	9AD8	9AEC	9B74	9B94	9BAE	9BC8	9BD6	9BE8	9C06	9E58	A0A6	A0C0	A136	A144	A156
STATEMENT NO	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680
OFFSET (HEX)	A174	A17E	A192	A192	A1E6	A1EC	A1EC	A2C4	A2F4	A324	A354	A39A	A426	A43C	A484	A4CE	A55A	A570	A5B8	A602	A648
STATEMENT NO	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701
OFFSET (HEX)	A6C8	A748	A790	A7EA	A88C	A892	A91A	A99E	AA22	AAA6	AB2A	AEAE	AC32	ACE6	AD3A	ADC6	AE4A	AED6	AF4A	AFBE	B060
STATEMENT NO	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722
OFFSET (HEX)	B102	B1A8	B24E	B306	B3BA	B46E	B522	B5D6	B68A	B73E	B7F2	B820	B84E	B87C	B8AA	B8D8	B906	B920	B93A	B968	B996
STATEMENT NO	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743
OFFSET (HEX)	BB68	BD3A	BD68	ED96	EDB0	BDCA	EDE4	BEFE	BE38	BE72	BF36	BF9E	BFB6	C046	C09A	C0B2	C0CA	C0E2	C12A	C172	C1A8
STATEMENT NO	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764
OFFSET (HEX)	C1AE	C238	C2B2	C32C	C3A6	C420	C49A	C514	C51E	C5AA	C5F2	C63A	C670	C676	C700	C77A	C7F4	C86E	C8E8	C962	C9DC
STATEMENT NO	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785
OFFSET (HEX)	C9E6	CA72	CAB6	CAC0	CAC6	CB38	CB92	CBEC	CC46	CCA0	CCFA	CD54	CDBA	CE20	CE7E	CEFE	CF38	CF80	CF8A	CF90	D002
STATEMENT NO	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806
OFFSET (HEX)	D05C	D0B6	D110	D16A	D1C4	D21E	D284	D2EA	D348	D3C8	D402	D44A	D48E	D49E	D49E	D4EA	D4F4	D56A	D5FC	D620	D640
STATEMENT NO	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827
OFFSET (HEX)	D640	D6A0	D712	D712	D71C	D726	D7BC	D7E0	D7E0	D846	D8B2	D914	D914	D956	D994	D99A	D9C6	DA0E	DA54	DA5A	DAFA
STATEMENT NO	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848
OFFSET (HEX)	DB9A	DC1A	DC9A	DD1A	DDA2	DE22	DE84	DEDE	DF38	DF92	DFEC	E046	E0C6	E146	E18E	E1D2	E1DC	E1E2	E22E	E238	E2AE
STATEMENT NO	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869
OFFSET (HEX)	E340	E364	E384	E384	E3E4	E456	E456	E460	E46A	E500	E524	E524	E586	E5EA	E644	E644	E64E	E6D2	E752	E7DA	E83C
STATEMENT NO	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890
OFFSET (HEX)	E896	E8F0	E94A	E9A4	E9FE	EA7E	EAFE	EB46	EB50	EB56	EB5C	EB62	EB68	EB6E	EB74	EBC0	EC3A	EC40	ECA6	ED04	ED4A
STATEMENT NO	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911
OFFSET (HEX)	ED9C	EDEE	EE6E	EEA8	EEE2	EF2A	EF34	EF3A	EF40	EF46	EF92	F00C	F012	F084	F0E2	F140	F1C0	F1FA	F234	F242	F248
STATEMENT NO	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932
OFFSET (HEX)	F24E	F254	F29E	F322	F330	F336	F33C	F342	F348	F34E	F398	F3DE	F434	F486	F494	F4A6	F4AC	F524	F532	F544	F54A
STATEMENT NO	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953
OFFSET (HEX)	F5C2	F60A	F652	F6A0	F6A6	F74E	F758	F7A0	F7E8	F836	F83C	F8E4	F8EE	F8FC	F90E	F914	F982	F990	F9A2	F9A8	FA16
STATEMENT NO	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974
OFFSET (HEX)	FA62	FA6C	FA72	FAFE	FB3C	FB42	FB50	FB56	FBA2	FC20	FC26	FC34	FC3A	FC86	FD04	FD0A	FD18	FD1E	FD6A	FDE8	FDEE
STATEMENT NO	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995
OFFSET (HEX)	FDFC	FE02	FE4E	FECC	FED2	FEE0	FEE6	FF32	FFB0	FFB6	FFCA	FFCA	0012	0068	006E	0072	0090	011E	01A8	0232	02BC
STATEMENT NO	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016
OFFSET (HEX)	0346	03D0	0474	047E	0484	04D0	055C	0562	0570	0576	05C2	064E	0654	0662	0668	06B4	0740	0746	0754	075A	07A6
STATEMENT NO	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037
OFFSET (HEX)	0832	0838	0846	084C	0898	0922	09AA	09B0	09BE	09C4	0A10	0A96	0B1E	0B24	0B38	0B38	0B80	0BE6	0BEC	0BF0	0CDE

STATEMENT NO	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058
OFFSET (HEX)	0D3E	0D48	0D4E	0D9A	0E1C	0E22	0EBE	0F1E	0F28	0F2E	0F7A	0FFC	1002	109E	10FE	1108	110E	115A	11DC	11E2	127E
STATEMENT NO	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079
OFFSET (HEX)	12DE	12E8	12EE	133A	13BC	13C2	145E	14BE	14C8	14CE	151A	159C	15A2	15EE	1670	1676	1712	1772	177C	1782	17CE
STATEMENT NO	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100
OFFSET (HEX)	1850	1856	18A2	1924	192A	1976	19F8	19FE	1A9A	1AEC	1B3A	1B88	1BD6	1C24	1C72	1CBC	1CBC	1D26	1D90	1DFA	1E64
STATEMENT NO	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121
OFFSET (HEX)	1ECE	1F38	1F62	1F90	1FFA	2064	208E	20B2	20D6	20FA	211E	2142	2166	218A	21AE	21D2	21F6	221A	223E	2262	228C
STATEMENT NO	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142
OFFSET (HEX)	22B0	22D4	2346	23B0	241A	2484	24EE	2558	25C2	262C	2696	26C4	26F2	275C	27C6	27EA	280E	2832	2856	287A	289E
STATEMENT NO	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163
OFFSET (HEX)	28C2	28E6	290A	292E	2952	2976	299A	2A0C	2A76	2AE0	2B0A	2E34	2E5E	2B88	2C1C	2C22	2CA0	2CC0	2F42	2F58	2F66
STATEMENT NO	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184
OFFSET (HEX)	2F74	2F82	2F8C	2F92	2F98	302C	3046	305C	306E	306E	331C	3322	3326	35DC	35DC	3D82	3D94	3D94	3DAA	3DCA	3DE0
STATEMENT NO	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205
OFFSET (HEX)	408E	4674	4674	467E	4698	46AE	46C0	46C0	4920	4926	492A	4B92	4B92	537C	5392	53A8	53BA	53BA	561A	5620	5624
STATEMENT NO	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226
OFFSET (HEX)	588C	588C	6106	611C	612A	6138	6146	6154	6362	7052	7068	7076	7084	7576	758C	759A	75A8	75B6	7D6C	8164	817A
STATEMENT NO	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247
OFFSET (HEX)	8188	8196	81A4	81B2	8B38	8B4C	8B4C	8B62	8B70	8D80	A0D4	A0EA	A0F8	A106	A480	A496	A6B0	A6C6	A9E4	A9FA	AF62
STATEMENT NO	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268
OFFSET (HEX)	B4FA	B50C	BB30	BB42	C032	C032	C16A	C1C2	C1C2	C21C	C222	C226	C242	C2CC	C2EC	C376	C396	C420	C440	C4CA	C4CE
STATEMENT NO	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289
OFFSET (HEX)	C658	C6AC	C6BA	C6CC	C6EA	C708	C760														
STATEMENT NO	1290	1291	1292	1293	1294	1295	1296														

APPENDIX E

(Operating Instructions)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM FOR THE FARM SUPPLY FIRM

By
Maurice D. Kniep and P. W. Lytle

OPERATING INSTRUCTIONS FOR THE PROCESSING CENTER

OPERATING INSTRUCTIONS

To facilitate the discussion on operating the financial data summary and analysis system, an assumption is made that four sets of financial statements will be generated during the first calendar year of operation. A case example will be developed assuming use of calendar year 1974.

Firm Responsibilities

All input data processed must originate from the accounting records of the participating farm supply firm. At best, output information can be no more accurate than the input data submitted by each firm.

The computer program initializes every firm's operation with zeroes, The firm has to convey all information required to develop an earnings statement and balance sheet from this point. Data must be summarized according to the chart of accounts discussed in Chapter II of this thesis. It must also be submitted on the standard code form shown in Appendix A.

Continuing with the assumed case example, each participating firm has to determine the value of its inventory as of January 1, 1974. The dollar values are placed in the column titled INVENTORY on pages 1,2, and 3 of the coding form. The only firm identification placed on the code form is the six digit identification code assigned to the firm. The firm should date the cover sheet January 1, 1974 and send it to the processing center.

Throughout the three month period January to March, each firm must maintain adequate records so that on March 31, 1974 they can complete the coding form to summarize the three month period. The cover sheet should

be filled out to indicate three months of data, firm identification code, and for the period ending March 31, 1974. The coding form should be completed and sent to the processing center as soon after March 31 as possible.

It is possible for any firm to submit their sales, purchases, and expenses for the month of January on a separate coding form; likewise, for February. However, a complete form of sales, purchases, and expenses plus balance sheet accounts and inventory valuations is necessary for the March 31 coding form. This data submission cycle repeats itself for June 30, September 30, and December 31.

Beginning inventory valuations have to be submitted only for January 1, 1974. When processing continues to the January through March 31, 1975 period, the ending inventory values as of December 31, 1974 are used for beginning inventory valuations.

The time restraints on maintaining and submitting input data and the requirement for accuracy on the part of each firm cannot be overemphasized. The computer processes just what it sees. Garbage in -- garbage out.

Processing Center Responsibility

The existence of the financial data summary and analysis system must be made known to the potential user, the farm supply firm. Appendixes G and H contain two user's manuals. The first manual introduces the system to a potential participant discussing the system output, including sample printouts, and general considerations and requirements for partic-

ipation. The second manual takes the participant step by step thru the printout discussing content and computation of each statement. All firms showing interest in the program should be given copies of the user's manuals.

The processing center must assign a firm identification code to all firms wishing to participate in the program. This is necessary for machine processing and also to aid in keeping data confidential. A six digit code is used to identify each firm. The first three digits are used to designate the county. In Nebraska the codes would range from 001 to 093. Adams County would be 001; York County would be 093. Digits four through six of the identification code is used to specify each firm within a county. The first firm signing up in Adams County would be 001001; the second firm would be 001002, etc.

Continuing with the case example and assuming that each firm has filled out the coding form for beginning inventory valuations for January 1, 1974, the computer cards for the valuations are keypunched from the coding forms according to the specifications listed on pages 27 and 28 of this thesis. These cards are verified and placed in the Prevous File in ascending firm code order. This is the only data in any of the files at this time. No computer processing will occur.

If any firms submit data on a monthly basis, the sales, purchases, and expenses can be keypunched onto computer cards as they are received and put in the Current File in ascending firm code order. As soon as the March 31 data with the balance sheet entries and ending inventory valua-

tions are received, it can be keypunched and merged with any data that might have been placed earlier in the Current File.

When all firms have submitted their data for January through March, and the data cards have been prepared and appropriately filed, a computer run can be made for individual firm reports. The job control language and input decks set up for this run on the University of Nebraska computer system is listed in Figure E-1.

The parameter card must be coded for this run as explained in the computer processing section of Chapter II (See page 24). A set of financial statements will be printed for each firm that has complete data in both Current and Prevous Files.

After it has been confirmed that each statement printed in this computer run is accurate, a composite group average report can be generated in one of two ways. An overall average can be developed for all firms having complete data or a select group of firms can be chosen for which the average will be computed. The latter method can be more useful for comparisons if the computed average would be for firms of similar type operations. To select a subset of the participating firms, the identification codes of the firms to be processed must be listed in the Master File in ascending order. The Current and Prevous Files will not have to be modified in any way; data is extracted only for the firms listed in the Master File during the computer run. If a copy of the group average report is desired for each participating firm, the number of copies option on the system job card must be overriden.

```
/*
```

data deck -- See page 27

```
//GO.CURRENT DD *
```

data deck -- See page 28

```
//GO.PREVOUS DD *
```

data deck -- See page 27

```
//GO.MASTER DD *
```

```
//GO.SUMMARY DD SYSOUT=A
```

```
//GO.PRINTER DD SYSOUT=A
```

data deck -- See page 24

```
//GO.PARAMS DD *
```

source deck -- See Appendix D

```
//PL1L.SYSIN DD *
```

```
//PL1 EXEC PL1FCG,PARM.PL1L='256K,EXTDIC',TIME.PL1L=10
```

```
//jobname (account information), 'identification'
```

Figure E-1. Job control language and data deck order for program execution of the Financial Data Summary and Analysis System.

The next computer run is made as soon after June 30 as all firm data is received for that period. The computer card deck is again set up as shown in Figure E-1. Various codes on the parameter card are changed to specify appropriate information for the computer run.

All new data that has been received since March 31 is keypunched as per earlier instructions. Data that was in the Current File for the March 31 run is removed and merged with the data in the Prevous File. This data is kept in ascending firm code order. All new data for the current three month period (April-June) is put in the Current File in ascending firm code order.

Balance sheet accounts that are moved to the Prevous File are of no value for future computer runs. The computer simply reads the cards and ignores them on the basis of their code numbers.

The data input and computer run cycle repeats on a similar pattern for September 30 and December 31.

One final suggestion for operating this program. Compliation of the Source deck is quite expensive. To avoid this expense each time the program is run, it is recommended that the source deck be put in load module form. This stores the compiled program in machine language form so all that is needed for the computer run is execution of the load module.

APPENDIX F

(Continuing Financial Analysis Comparison)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM FOR THE FARM SUPPLY FIRM

By
Maurice D. Kniep and P. W. Lytle

CONTINUING FINANCIAL ANALYSIS COMPARISON FORM

EARNINGS STATEMENT

Grain Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
6,665,023	100.0	8,709,427	100.0	10,667,849	100.0	11,270,015	100.0	18,137,283	100.0	Sales	100.0	11,081,919
										Cost of Goods Sold		
483,075	7.3	1,386,236	15.9	1,171,810	11.0	516,689	4.6	899,320	5.0	Beginning Inventory	8.0	891,426
7,277,565	109.5	8,105,895	93.1	9,678,600	90.9	11,219,175	99.5	18,194,497	100.3	Purchases	98.1	10,895,142
7,760,620	116.7	9,492,131	108.9	10,850,410	101.9	11,735,864	104.1	19,093,817	105.2	Total Goods Available	106.1	11,786,568
1,386,236	20.9	1,171,810	13.5	516,689	4.9	899,320	8.0	1,855,869	10.2	Less Ending Inventory	10.5	1,165,984
6,374,384	95.9	8,320,321	95.5	10,333,721	97.0	10,836,544	96.1	17,237,948	95.0	Cost of Goods Sold	95.6	10,620,583
270,639	4.0	389,106	4.4	314,128	2.9	433,471	3.8	899,335	4.9	Gross Profit on Sales	4.1	461,335

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
270,639	100.0	389,106	100.0	314,128	100.0	433,471	100.0	899,335	100.0	Gross Profit on Sales	100.0	461,335
										Operating Expenses		
101,887	37.7	137,900	35.4	106,551	33.9	133,254	30.7	176,281	19.6	Salaries and Wages	28.4	131,176
4,029	1.5	5,560	1.4	4,595	1.5	6,107	1.4	8,851	1.0	Payroll Taxes	1.3	5,828
2,286	.8	3,723	1.0	3,357	1.1	3,601	.8	4,577	.5	Employee Benefits	.8	3,509
62,718	23.2	87,202	22.4	91,238	29.1	108,474	25.0	120,697	13.4	Depreciation	20.4	94,069
										Rent		
21,128	7.8	41,838	10.8	34,110	10.9	49,518	11.4	55,309	6.1	Repairs	8.8	40,380
10,432	3.9	14,395	3.7	14,043	4.5	18,009	4.2	19,185	2.1	Insurance	3.3	15,216
14,118	5.2	21,470	5.5	15,836	5.0	23,645	5.5	23,628	2.6	Taxes	4.3	19,739
24,094	8.9	27,885	7.2	18,675	5.9	35,581	8.2	36,885	4.1	Utilities	6.2	28,624
2,640	1.0	2,677	.7	3,771	1.2	3,716	.9	6,500	.7	Advertising	.8	3,860
393	.1	719	.2	677	.2					Travel and Entertainment	.1	357
4,625	1.7	2,829	.7	5,312	1.7	5,152	1.2	7,381	.8	Supplies	1.1	5,061
4,426	1.6	8,181	2.1	2,365	.8	2,301	.5	8,833	1.0	Professional Services	1.1	5,221
2,156	.8	2,473	.6	2,578	.8	1,204	.3	4,340	.5	Miscellaneous Expenses	.6	2,550
254,962	94.2	356,852	91.7	303,128	96.5	390,566	90.1	472,477	52.5	Total Operating Expenses	77.1	355,596
15,677	5.8	32,254	8.3	11,000	3.5	42,905	9.9	426,858	47.5	Net Profit on Sales	22.8	105,739

EARNINGS STATEMENT

Fertilizer Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
546,757	100.0	634,533	100.0	738,907	100.0	772,126	100.0	951,312	100.0	Sales	100.0	728,727
										Cost of Goods Sold		
75,586	13.8	98,825	15.6	124,716	16.9	108,624	14.1	57,384	6.0	Beginning Inventory	12.8	93,027
384,047	70.2	484,638	76.4	493,898	66.8	483,235	62.6	721,178	75.8	Purchases	70.5	513,399
459,633	84.0	583,463	91.9	618,614	83.7	591,859	76.6	778,562	81.8	Total Goods Available	83.2	606,426
98,825	18.1	124,716	19.7	108,624	14.7	57,384	7.4	122,610	12.9	Less Ending Inventory	14.1	102,431
360,808	65.9	458,747	72.2	509,990	69.0	534,475	69.2	655,952	68.9	Cost of Goods Sold	69.1	503,994
185,949	34.0	175,786	27.7	228,917	30.9	237,651	30.7	295,360	31.0	Gross Profit on Sales	30.8	224,732

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
185,949	100.0	175,786	100.0	228,917	100.0	237,651	100.0	295,360	100.0	Gross Profit on Sales	100.0	224,732
										Operating Expenses		
41,012	22.1	41,304	23.5	77,372	33.8	63,972	26.9	68,564	23.2	Salaries and Wages	26.0	58,445
1,621	.9	1,668	.9	3,326	1.5	2,934	1.2	3,448	1.2	Payroll Taxes	1.2	2,599
918	.5	1,116	.6	2,449	1.1	1,737	.7	1,787	.6	Employee Benefits	.7	1,601
25,247	13.6	26,116	14.9	66,259	28.9	52,065	21.9	46,959	15.9	Depreciation	19.3	43,329
										Rent		
8,498	4.6	12,534	7.1	24,783	10.8	23,778	10.0	21,510	7.3	Repairs	8.1	18,220
4,203	2.3	4,315	2.5	10,194	4.5	8,638	3.6	7,462	2.5	Insurance	3.1	6,962
5,682	3.1	6,432	3.7	11,486	5.0	11,756	4.9	9,289	3.1	Taxes	4.0	8,929
9,700	5.2	8,356	4.8	13,562	5.9	17,086	7.2	14,341	4.9	Utilities	5.6	12,609
1,061	.6	799	.5	2,735	1.2	1,791	.8	2,519	.9	Advertising	.8	1,781
153	.1	213	.1	482	.2					Travel and Entertainment	.1	169
1,858	1.0	850	.5	3,870	1.7	2,469	1.0	2,865	1.0	Supplies	1.1	2,382
217	.1					23				Professional Services		48
70		92	.1	83		-47		80		Miscellaneous Expenses		55
100,241	53.8	103,795	59.0	216,601	94.6	186,204	78.4	178,824	60.5	Total Operating Expenses	69.9	157,133
85,708	46.1	71,991	41.0	12,316	5.4	51,447	21.6	116,536	39.5	Net Profit on Sales	30.1	67,599

EARNINGS STATEMENT

Food Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
	.		.		.		.		.	Sales	.	
										Cost of Goods Sold		
	.		.		.		.		.	Beginning Inventory	.	
	.		.		.		.		.	Purchases	.	
	.		.		.		.		.	Total Goods Available	.	
	.		.		.		.		.	Less Ending Inventory	.	
	.		.		.		.		.	Cost of Goods Sold	.	
	.		.		.		.		.	Gross Profit on Sales	.	

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
	.		.		.		.		.	Gross Profit on Sales	.	
										Operating Expenses		
	.		.		.		.		.	Salaries and Wages	.	
	.		.		.		.		.	Payroll Taxes	.	
	.		.		.		.		.	Employee Benefits	.	
	.		.		.		.		.	Depreciation	.	
	.		.		.		.		.	Rent	.	
	.		.		.		.		.	Repairs	.	
	.		.		.		.		.	Insurance	.	
	.		.		.		.		.	Taxes	.	
	.		.		.		.		.	Utilities	.	
	.		.		.		.		.	Advertising	.	
	.		.		.		.		.	Travel and Entertainment	.	
	.		.		.		.		.	Supplies	.	
	.		.		.		.		.	Professional Services	.	
	.		.		.		.		.	Miscellaneous Expenses	.	
	.		.		.		.		.	Total Operating Expenses	.	
	.		.		.		.		.	Net Profit on Sales	.	

EARNINGS STATEMENT

Food Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
1,203,988	100.0	1,303,993	100.0	1,298,550	100.0	1,323,740	100.0	1,713,281	100.0	Sales	100.0	1,368,710
										Cost of Goods Sold		
37,335	3.1	59,647	4.6	64,845	5.0	63,000	4.8	71,014	4.1	Beginning Inventory	4.3	59,176
1,048,091	87.1	1,114,697	85.5	1,104,150	85.0	1,117,918	84.5	1,478,798	86.3	Purchases	85.7	1,172,731
1,085,446	90.1	1,174,344	90.0	1,168,995	90.0	1,180,918	89.2	1,549,812	90.4	Total Goods Available	90.0	1,231,907
59,647	5.0	64,845	5.0	63,000	4.9	71,014	5.4	75,748	4.4	Less Ending Inventory	4.9	66,854
1,025,779	85.1	1,109,519	85.0	1,105,995	85.1	1,109,904	83.8	1,474,064	86.0	Cost of Goods Sold	85.1	1,165,052
178,209	14.8	194,474	14.9	192,555	14.8	213,836	16.1	239,217	13.9	Gross Profit on Sales	14.8	203,657

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
178,209	100.0	194,474	100.0	192,555	100.0	213,836	100.0	239,217	100.0	Gross Profit on Sales	100.0	203,657
										Operating Expenses		
71,752	40.3	74,705	38.4	78,278	40.7	82,625	38.6	84,078	35.1	Salaries and Wages	38.4	78,287
3,579	2.0	3,722	1.9	4,138	2.1	4,543	2.1	5,122	2.1	Payroll Taxes	2.1	4,220
1,204	.7	1,790	.9	1,946	1.0	2,158	1.0	1,690	.7	Employee Benefits	.9	1,756
15,909	8.9	17,275	8.9	18,444	9.6	18,682	8.7	17,286	7.2	Depreciation	8.6	17,519
										Rent		
21,985	12.3	22,577	11.6	18,538	9.6	23,649	11.1	20,646	8.6	Repairs	10.5	21,482
5,050	2.8	7,265	3.7	6,680	3.5	7,018	3.3	7,481	3.1	Insurance	3.3	6,698
5,786	3.2	7,860	4.0	9,001	4.7	11,792	5.5	9,761	4.1	Taxes	4.3	8,839
8,079	4.5	8,185	4.7	8,337	4.3	9,504	4.4	9,448	3.9	Utilities	4.4	8,910
1,526	.9	1,396	.7	1,548	.8	1,375	.6	2,740	1.1	Advertising	.8	1,717
49	.	10	.		.		.		.	Travel and Entertainment	.	11
1,796	1.0	2,749	1.4	5,101	2.6	3,921	1.8	5,698	2.4	Supplies	1.9	3,853
1,321	.7		.		.	120	.1		.	Professional Services	.1	288
72	.	45	.	10	.	2,921	1.4	157	.1	Miscellaneous Expenses	.3	641
138,108	77.5	148,579	76.4	152,041	79.0	168,308	78.7	164,097	68.6	Total Operating Expenses	75.7	154,225
40,101	22.5	45,895	23.6	40,514	21.0	45,528	21.3	75,120	31.4	Net Profit on Sales	24.3	49,432

EARNINGS STATEMENT

Farm Supplies Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
137,146	100.0	619,687	100.0	798,171	100.0	885,403	100.0	1,195,816	100.0	Sales	100.0	767,204
										Cost of Goods Sold		
11,720	8.5	83,248	13.4	75,412	9.4	101,723	11.5	100,879	8.4	Beginning Inventory	9.7	74,596
144,105	108.0	506,415	81.7	692,165	86.7	717,066	81.0	1,015,441	84.9	Purchases	85.9	659,038
175,825	111.4	589,663	95.1	767,577	96.1	818,789	92.4	1,116,320	93.3	Total Goods Available	95.6	733,634
83,248	24.7	75,412	12.2	101,723	12.7	100,879	11.4	161,797	13.5	Less Ending Inventory	13.6	104,612
292,577	86.7	514,251	83.0	665,854	83.4	717,910	81.0	954,523	79.8	Cost of Goods Sold	81.9	629,022
44,569	13.2	105,236	16.9	132,317	16.5	167,493	18.9	241,293	20.1	Gross Profit on Sales	18.0	138,182

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
44,569	100.0	105,236	100.0	132,317	100.0	167,493	100.0	241,293	100.0	Gross Profit on Sales	100.0	138,182
										Operating Expenses		
8,015	18.0	35,707	33.9	41,771	31.6	50,425	30.1	60,634	25.2	Salaries and Wages	28.5	39,322
391	.9	1,714	1.6	2,053	1.6	2,490	1.5	3,320	1.4	Payroll Taxes	1.4	1,993
139	.3	1,152	1.1	1,297	1.0	1,115	.7	1,341	.6	Employee Benefits	.7	1,008
1,743	4.0	8,818	8.4	12,357	9.3	12,065	7.2	12,896	5.3	Depreciation	6.9	9,579
										Rent		
3,209	7.2	11,506	10.9	14,052	10.6	14,248	8.5	17,601	7.2	Repairs	8.7	12,083
135	.3	4,418	4.2	3,989	3.0	4,383	2.6	4,765	2.0	Insurance	2.6	3,537
		825	.8	1,520	1.1	2,365	1.4	2,406	1.0	Taxes	1.0	1,423
574	1.3	2,657	2.5	2,807	2.1	3,387	2.0	3,819	1.6	Utilities	1.9	2,649
433	1.0	1,699	1.6	1,969	1.5	2,211	1.3	2,315	1.0	Advertising	1.2	1,725
		61	.1	130	.1					Travel and Entertainment		38
1,454	3.3	2,790	2.7	6,121	4.6	4,723	2.8	6,838	2.8	Supplies	3.2	4,385
150	.3					35				Professional Services		37
100	.2	150	.1	161	.1	497	.3	158	.1	Miscellaneous Expenses	.2	213
16,365	36.7	71,499	67.9	88,229	66.7	97,944	58.5	115,953	48.1	Total Operating Expenses	56.4	77,997
28,204	63.3	33,737	32.1	44,088	33.3	69,549	41.5	125,340	51.9	Net Profit on Sales	43.6	60,184

EARNINGS STATEMENT

Other Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
	.		.		.		.		.	Sales	.	
										Cost of Goods Sold		
	.		.		.		.		.	Beginning Inventory	.	
	.		.		.		.		.	Purchases	.	
	.		.		.		.		.	Total Goods Available	.	
	.		.		.		.		.	Less Ending Inventory	.	
	.		.		.		.		.	Cost of Goods Sold	.	
	.		.		.		.		.	Gross Profit on Sales	.	

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
	.		.		.		.		.	Gross Profit on Sales	.	
										Operating Expenses		
	.		.		.		.		.	Salaries and Wages	.	
	.		.		.		.		.	Payroll Taxes	.	
	.		.		.		.		.	Employee Benefits	.	
	.		.		.		.		.	Depreciation	.	
	.		.		.		.		.	Rent	.	
	.		.		.		.		.	Repairs	.	
	.		.		.		.		.	Insurance	.	
	.		.		.		.		.	Taxes	.	
	.		.		.		.		.	Utilities	.	
	.		.		.		.		.	Advertising	.	
	.		.		.		.		.	Travel and Entertainment	.	
	.		.		.		.		.	Supplies	.	
	.		.		.		.		.	Professional Services	.	
	.		.		.		.		.	Miscellaneous Expenses	.	
	.		.		.		.		.	Total Operating Expenses	.	
	.		.		.		.		.	Net Profit on Sales	.	

EARNINGS STATEMENT

Total Operations

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
8,732,914	97.3	11,287,440	97.4	13,483,477	97.9	16,251,284	98.3	21,997,692	99.1	Sales of Merchandise	98.2	13,946,561
										Cost of Goods Sold		
607,736	7.0	1,627,976	14.4	1,436,783	10.7	790,036	5.5	1,128,597	5.1	Beginning Inventory	8.0	1,118,225
9,073,788	103.9	10,211,645	90.6	11,968,813	88.8	13,537,394	95.0	21,409,914	97.3	Purchases	94.9	13,240,310
9,681,524	110.9	11,839,621	105.1	13,405,596	99.4	14,327,430	100.5	22,538,511	102.5	Total Goods Available	103.0	14,358,536
1,627,974	18.6	1,436,783	12.8	790,036	5.9	1,128,597	7.9	2,216,024	10.1	Less Ending Inventory	10.3	1,439,882
8,053,548	92.2	10,402,838	92.3	12,615,560	93.6	13,198,833	92.6	20,322,487	92.4	Cost of Goods Sold	92.6	12,918,653
678,366	7.8	864,602	7.7	867,917	6.4	1,052,451	7.4	1,675,205	7.6	Gross Profit on Sales	7.4	1,027,907
246,035	2.7	302,767	2.6	292,526	2.1	245,904	1.7	191,479	.9	Operating and Service Income	1.8	255,742
925,401	10.1	1,167,369	10.1	1,160,443	8.4	1,298,355	9.0	1,866,684	8.4	Gross Profit For Total Operation	9.0	1,283,650

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
925,401	100.0	1,167,369	100.0	1,160,443	100.0	1,298,355	100.0	1,866,684	100.0	Gross Profit For Total Operation	100.0	1,283,650
										Operating Expenses		
222,676	24.1	289,617	24.8	303,971	26.2	330,278	25.4	389,617	20.9	Salaries and Wages	23.9	307,231
9,619	1.0	12,643	1.1	14,113	1.2	16,075	1.2	20,740	1.1	Payroll Taxes	1.1	14,642
4,347	.5	7,781	.7	9,049	.8	8,613	.7	9,385	.5	Employee Benefits	.6	7,875
103,637	11.4	139,408	11.9	188,318	16.2	191,285	14.7	197,838	10.6	Depreciation	12.8	164,497
	.		.		.		.		.	Rent	.	
34,821	5.9	88,454	7.6	91,502	7.9	111,192	8.6	114,866	6.2	Repairs	7.2	92,167
19,840	2.1	30,395	2.6	34,906	3.0	38,068	2.9	38,893	2.1	Insurance	2.5	32,416
25,386	2.8	36,386	3.1	37,842	3.3	49,557	3.8	45,084	2.4	Taxes	3.0	38,931
42,449	4.6	48,083	4.1	43,381	3.7	65,558	5.0	64,492	3.5	Utilities	4.1	52,792
5,660	.6	6,571	.6	10,023	.9	9,095	.7	14,074	.8	Advertising	.7	9,084
595	.1	1,005	.1	1,289	.1	.	.	.	.	Travel and Entertainment	.	577
9,732	1.1	9,218	.8	20,404	1.8	16,265	1.3	22,792	1.2	Supplies	1.2	15,682
6,113	.7	8,181	.7	2,365	.2	2,480	.2	8,833	.5	Professional Services	.4	5,594
2,397	.3	2,760	.2	2,834	.2	4,575	.4	4,735	.3	Miscellaneous Expense	.3	3,460
509,672	55.1	680,720	58.3	759,997	65.5	843,021	64.9	931,349	49.9	Total Operating Expenses	58.0	744,952
415,729	44.9	486,649	41.7	400,446	34.5	455,334	35.1	935,335	50.1	Operating Profit	42.0	538,697
36,144	3.9	33,553	2.9	64,727	5.6	77,930	6.0	74,774	4.0	Other Income	4.5	57,425
36,865	4.0	79,494	6.8	73,773	6.4	78,811	6.1	151,880	8.1	Other Expenses	6.6	84,164
415,008	44.8	440,708	37.8	391,400	33.7	454,453	35.0	858,229	46.0	Net Profit	39.9	511,958
	4.6		3.8		2.8		3.1		3.9	As Percent of Gross Income	3.6	

BALANCE SHEET

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Total	Dollar Value	% of Total	Dollar Value	% of Total	Dollar Value	% of Total	Dollar Value	% of Total		% of Total	Dollar Value
										Current Assets		
331,915	9.4	438,105	10.4	661,802	17.2	1,473,344	30.2	1,841,790	25.2	Cash	19.9	953,390
331,384	8.9	371,438	8.8	415,278	10.8	469,246	9.6	528,175	7.2	Marketable Securities	8.3	423,108
132,266	3.5	185,213	4.4	193,415	5.0	227,544	4.7	898,343	12.3	Receivables	6.9	327,356
.	.	.	.	.	.	.	.	.	.	Advances Paid on Purchases	.	.
68,693	1.8	61,884	1.5	90,402	2.3	34,155	.7	70,481	1.0	Accrued Storage Charges	1.4	65,123
1,627,975	43.6	1,436,782	34.2	790,036	20.5	1,128,597	23.1	2,216,024	30.3	Inventories	30.0	1,439,882
3,925	.1	4,884	.1	17,191	.4	4,998	.1	6,254	.1	Prepaid Expenses	.2	7,450
.	.	.	.	.	.	.	.	.	.	Other Current Assets	.	.
2,516,160	67.4	2,498,326	59.4	2,168,124	56.3	3,337,884	68.3	5,561,067	76.0	Total Current Assets	67.0	3,216,311
										Long Term Assets		
.	.	.	.	.	.	.	.	.	.	Investments and Other Assets	.	.
1,217,211	32.6	1,705,536	40.6	1,683,288	43.7	1,547,049	31.7	1,751,804	24.0	Property, Plant and Equipment	33.0	1,581,377
.	.	.	.	.	.	.	.	.	.	Intangibles	.	.
.	.	.	.	.	.	.	.	.	.	Other Long Term Assets	.	.
1,217,211	32.6	1,705,536	40.6	1,683,288	43.7	1,547,049	31.7	1,751,804	24.0	Total Long Term Assets	33.0	1,581,377
3,733,371	100.0	4,203,862	100.0	3,851,412	100.0	4,884,933	100.0	7,314,871	100.0	Total Assets	100.0	4,797,689
										Current Liabilities		
204,000	5.5	354,001	8.4	29,001	.8	28,000	.6	100,000	1.4	Notes Payable	3.0	143,000
899,484	24.1	875,586	20.8	547,215	14.2	1,550,980	31.8	2,408,463	32.9	Accounts Payable	26.2	1,256,345
37,246	1.0	46,863	1.1	76,415	2.0	35,626	.7	49,399	.7	Advances Received For Sales	1.0	49,109
.	.	.	.	.	.	.	.	.	.	Accrued Expenses	.	.
.	.	.	.	.	.	.	.	.	.	Income Taxes Payable	.	.
.	.	.	.	.	.	.	.	.	.	Other Current Liabilities	.	.
1,140,730	30.6	1,276,450	30.4	652,631	16.9	1,614,606	33.1	2,557,862	35.0	Total Current Liabilities	30.2	1,448,455
										Long Term Liabilities		
442,101	11.8	522,100	12.4	742,450	19.3	807,250	16.5	1,438,800	19.7	Long Term Debt	16.5	790,540
.	.	.	.	.	.	.	.	.	.	Deferred Income Taxes	.	.
.	.	.	.	.	.	.	.	.	.	Deferred Investment Credit	.	.
442,101	11.8	522,100	12.4	742,450	19.3	807,250	16.5	1,438,800	19.7	Total Long Term Liabilities	16.5	790,540
2,150,540	57.6	2,405,312	57.2	2,456,331	63.8	2,463,077	50.4	3,318,209	45.4	Equity	53.3	2,558,693
3,733,371	100.0	4,203,862	100.0	3,851,412	100.0	4,884,933	100.0	7,314,871	100.0	Total Liabilities and Equity	100.0	4,797,689

RATIO ANALYSIS

Accounting Period 1969	Accounting Period 1970	Accounting Period 1971	Accounting Period 1972	Accounting Period 1973		5 Year Average
					Liquidity Ratios	
2.21	1.96	3.32	2.07	2.17	Current Ratio	2.22
.78	.83	2.09	1.37	1.31	Liquid Ratio	1.22
					Solvency Ratios	
.42	.43	.36	.50	.55	Liabilities/Assets	.47
.74	.75	.57	.98	1.20	Liabilities/Equity	.88
.57	.71	.69	.63	.53	Fixed Assets/Equity	.62
					Profitability Ratios	
7.8 %	7.7 %	6.4 %	7.4 %	7.6 %	Gross Return on Sales	7.4 %
4.0 %	4.4 %	2.9 %	3.8 %	4.9 %	Grain	4.1 %
34.0 %	27.7 %	30.9 %	30.7 %	31.0 %	Fertilizer	30.8 %
. %	. %	. %	. %	. %	Seed	. %
14.8 %	14.9 %	14.8 %	16.1 %	13.9 %	Feed	14.8 %
13.2 %	16.9 %	16.5 %	18.9 %	20.1 %	Farm Supplies	18.0 %
. %	. %	. %	. %	. %	Other Departments	. %
4.6 %	3.8 %	2.8 %	3.1 %	3.9 %	Net Return on Gross Income	3.6 %
11.1 %	10.5 %	10.2 %	9.3 %	11.7 %	Net Return on Assets	10.7 %
19.3 %	18.3 %	15.9 %	18.5 %	25.9 %	Net Return on Equity	20.0 %
					Miscellaneous Ratios	
7.2	6.8	11.3	13.8	12.2	Average Inventory Turnover	10.1
6.8	6.5	12.2	15.3	12.5	Grain	10.3
4.1	4.1	4.4	6.4	7.3	Fertilizer	5.2
.	.	.	.	.	Seed	.
21.1	17.8	17.3	16.6	20.1	Feed	18.5
6.2	6.5	7.5	7.1	7.3	Farm Supplies	7.0
.	.	.	.	.	Other Departments	.
5.4	5.8	5.1	5.7	14.8	Average Collection Period (Days)	8.4
55.1 %	58.3 %	65.5 %	64.9 %	49.9 %	Operating Expenses/Gross Profit	58.0 %

DEPARTMENTAL ANALYSIS

Accounting Period 1969	Accounting Period 1970	Accounting Period 1971	Accounting Period 1972	Accounting Period 1973	Departmental Contribution	5 Year Average
					Sales	
76.1 %	77.3 %	79.0 %	79.1 %	82.5 %	Grain Department	79.5 %
6.3 %	5.6 %	5.5 %	5.4 %	4.3 %	Fertilizer Department	5.2 %
. %	. %	. %	. %	. %	Seed Department	. %
11.8 %	11.6 %	9.6 %	9.3 %	7.8 %	Feed Department	9.8 %
3.9 %	5.5 %	5.9 %	6.2 %	5.4 %	Farm Supplies Department	5.5 %
. %	. %	. %	. %	. %	Other Departments	. %
					Beginning Inventory	
79.5 %	85.2 %	81.6 %	65.4 %	79.7 %	Grain Department	79.7 %
12.4 %	6.1 %	8.7 %	13.7 %	5.1 %	Fertilizer Department	8.3 %
. %	. %	. %	. %	. %	Seed Department	. %
6.1 %	3.7 %	4.5 %	8.0 %	6.3 %	Feed Department	5.3 %
1.9 %	5.1 %	5.2 %	12.9 %	8.9 %	Farm Supplies Department	6.7 %
. %	. %	. %	. %	. %	Other Departments	. %
					Purchases	
80.2 %	79.4 %	80.9 %	82.9 %	85.0 %	Grain Department	82.3 %
4.2 %	4.7 %	4.1 %	3.6 %	3.4 %	Fertilizer Department	3.9 %
. %	. %	. %	. %	. %	Seed Department	. %
11.6 %	10.9 %	9.2 %	8.3 %	6.9 %	Feed Department	8.9 %
4.0 %	5.0 %	5.8 %	5.3 %	4.7 %	Farm Supplies Department	5.0 %
. %	. %	. %	. %	. %	Other Departments	. %
					Ending Inventory	
85.2 %	81.6 %	65.4 %	79.7 %	83.7 %	Grain Department	81.0 %
6.1 %	8.7 %	13.7 %	5.1 %	5.5 %	Fertilizer Department	7.1 %
. %	. %	. %	. %	. %	Seed Department	. %
3.7 %	4.5 %	8.0 %	6.3 %	3.4 %	Feed Department	4.6 %
5.1 %	5.2 %	12.9 %	8.9 %	7.3 %	Farm Supplies Department	7.3 %
. %	. %	. %	. %	. %	Other Departments	. %
					Cost of Goods Sold	
79.2 %	80.0 %	81.9 %	82.1 %	84.8 %	Grain Department	82.2 %
4.5 %	4.4 %	4.0 %	4.0 %	3.2 %	Fertilizer Department	3.9 %
. %	. %	. %	. %	. %	Seed Department	. %
12.7 %	10.7 %	8.8 %	8.4 %	7.3 %	Feed Department	9.0 %
3.6 %	4.9 %	5.3 %	5.4 %	4.7 %	Farm Supplies Department	4.9 %
. %	. %	. %	. %	. %	Other Departments	. %
					Gross Profit	
39.8 %	45.0 %	36.3 %	41.2 %	53.7 %	Grain Department	44.9 %
27.4 %	20.3 %	26.4 %	22.6 %	17.6 %	Fertilizer Department	21.9 %
. %	. %	. %	. %	. %	Seed Department	. %
26.2 %	22.5 %	22.2 %	20.3 %	14.3 %	Feed Department	19.8 %
6.6 %	12.2 %	15.2 %	15.9 %	14.4 %	Farm Supplies Department	13.4 %
. %	. %	. %	. %	. %	Other Departments	. %
					Expenses	
50.0 %	52.4 %	39.9 %	46.3 %	50.7 %	Grain Department	47.7 %
19.7 %	15.2 %	28.5 %	22.1 %	19.2 %	Fertilizer Department	21.1 %
. %	. %	. %	. %	. %	Seed Department	. %
27.1 %	21.8 %	20.0 %	20.0 %	17.6 %	Feed Department	20.7 %
3.2 %	10.5 %	11.6 %	11.6 %	12.4 %	Farm Supplies Department	10.5 %
. %	. %	. %	. %	. %	Other Departments	. %
					Net Profit	
9.2 %	17.5 %	10.2 %	20.5 %	57.4 %	Grain Department	37.4 %
50.5 %	39.2 %	11.4 %	24.6 %	15.7 %	Fertilizer Department	23.9 %
. %	. %	. %	. %	. %	Seed Department	. %
23.6 %	25.0 %	37.5 %	21.7 %	10.1 %	Feed Department	17.5 %
16.6 %	18.3 %	40.9 %	33.2 %	16.9 %	Farm Supplies Department	21.3 %
. %	. %	. %	. %	. %	Other Departments	. %

APPENDIX G

(User Manual, Introduction to System)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM FOR THE FARM SUPPLY FIRM

by

Maurice D. Kniep and P. W. Lytle

USER MANUAL -- INTRODUCTION AND INPUT INFORMATION

INTRODUCTION

"A Financial Data Summary and Analysis System for The Farm Supply Firm" is designed to help you make detailed, continuing financial analyses of your farm supply firm. Given the necessary input information, this computerized decision aid will summarize departmental earnings statements, a total operations earnings statement, and a balance sheet. Further, it can calculate liquidity, solvency, profitability, and other relevant ratios. These summaries and calculations are then printed in a standardized, comprehensible form for your use as a manager.

This manual has a twofold purpose. First, it will introduce you to the system. Second, it will review the system's output, including sample printouts, and general considerations and requirements for participation.

The publication entitled "A Financial Data Summary and Analysis System for The Farm Supply Firm, User Manual -- Output Interpretation" is made available to participating firms when they receive their first computer output. This manual provides a step-by-step discussion of the printout's content and computation of the values for each financial statement.

SYSTEM OUTPUT

At the end of each accounting period firms utilizing the financial data summary and analysis system receive a printout of their firm's financial statements and also a printout of the composite average financial position of other cooperating firms. Each printout will be identified by a separate cover sheet.

The information system has four options available. Option I and III provide financial information about your firm individually. Options II and IV provide a composite average of all firms or of selected firms.

A sample of the output for Option I is found on pages 7 to 18 of this manual; a sample of output for Option III is found on pages 19 to 42. Notice that the output for Option III is more detailed than Option I. The increased output detail requires that your firm submit increased input detail for processing. Keep this in mind as you decide if you want Option I or Option III individual firm output.

EARNINGS STATEMENT OUTPUT

Earnings statements are generated for each of six departments and for the total operations. Each statement gives results for the current period and for year to date. The departmental earnings statements differ in the amount of information given depending on which option the input data is processed under.

Option I: A sample of the Option I departmental earnings statements is on pages 8 to 13 of this manual. As you can see GROSS PROFIT ON SALES is generated for each department.

Option II: Earnings statements generated for Option II are in the same statement format as Option I. Data for all firms or selected firms that have submitted the correct information are aggregated and averaged in Option II.

Option III: A sample of the departmental earnings statements from this option is found on pages 20 to 31 of this manual. As you can see

GROSS PROFIT ON SALES is generated for each department as with Option I. In addition, operating expenses for each department are deducted to arrive at a NET PROFIT ON SALES figure for each department.

Option IV: Earnings statements generated for Option IV are in the same statement format as Option III. Data for all firms or selected firms that have submitted the correct information are aggregated and averaged in Option IV.

The total operations earnings statement is found on pages 14 and 15 and pages 32 and 33 of this manual. Information generated for this statement is the same for all options. OPERATING AND SERVICE INCOME is added to GROSS PROFIT ON SALES to arrive at GROSS PROFIT FOR TOTAL OPERATION. TOTAL OPERATING EXPENSES, etc., are deducted to arrive at NET PROFIT for total operations.

BALANCE SHEET OUTPUT

A sample balance sheet is found on page 16 and page 34 of this manual. The output format for this statement is the same for all options. Assets, liabilities, and equity for your firm at a specific point in time are listed on this statement for both Options I and III; Options II and IV generate averaged output.

CURRENT ASSETS are divided into eight major categories and LONG TERM ASSETS are divided into four major categories. The dollar value and the percent of TOTAL ASSETS is given for each category.

CURRENT LIABILITIES are divided into six major categories, each expressed in dollars and as a percent of TOTAL LIABILITIES AND EQUITY.

LONG TERM LIABILITIES are divided into three major categories, also expressed in dollars and as a percent of TOTAL LIABILITIES AND EQUITY.

EQUITY is the difference between TOTAL ASSETS and TOTAL LIABILITIES and is reported in dollars and as a percent of TOTAL LIABILITIES AND EQUITY.

RATIO ANALYSIS OUTPUT

A sample of the ratio analysis is found on page 17 and page 35 of this manual. The format for this statement is the same for all options. These ratios are developed to give an indication of the financial condition and profitability of your firm. The ratio analysis is broken down into four categories: 1) LIQUIDITY RATIOS, 2) SOLVENCY RATIOS, 3) PROFITABILITY RATIOS, and 4) MISCELLANEOUS RATIOS.

Liquidity ratios are valuable measures of the ability of your firm to meet current obligations. The CURRENT RATIO is the relationship of total current assets to total current liabilities. The LIQUID RATIO compares only the most liquid assets--that is, total current assets minus the value of inventories and prepaid expenses--to total current liabilities.

Solvency ratios supply information about the ability of your firm to meet long term obligations. The LIABILITIES/ASSET RATIO measures that proportion of your firm's assets supported by creditors and borrowed capital. The LIABILITIES/EQUITY RATIO expresses the direct relationship of borrowed capital to owned capital to indicate the security that creditors have in their loans. The FIXED ASSET/EQUITY RATIO relates the proportion of equity that is invested in long term assets.

Profitability ratios are of two types: 1) those showing profitability in relation to sales and 2) those showing profitability in relation to investment. The percentages derived for GROSS RETURN ON SALES represents the gross profit margin for the total merchandising operation and for each department within your firm. The NET RETURN ON GROSS INCOME represents the profit margin above the cost of goods sold and operating expenses for the total operation. The next ratio NET RETURN ON ASSETS represents the productivity of the total assets of your firm in generating net returns. The NET RETURN ON EQUITY ratio indicates the returns to the capital owned by the firm. The PROFITABILITY RATIOS are computed for the current operating period and also year-to-date.

The last group of ratios are the miscellaneous ratios. AVERAGE INVENTORY TURNOVER for the total operation and individual departments is derived by dividing the cost of goods sold by (beginning inventory + ending inventory) ÷ 2, for the comparison period. The calculated value denotes the frequency that inventory is "turned" during the period studied. The AVERAGE COLLECTION PERIOD ratio is credit sales divided by cash sales multiplied by the number of days in the comparison period. The last ratio, OPERATING EXPENSES/GROSS PROFIT, denotes operating efficiency. The miscellaneous ratios are also computed for the current period and year-to-date.

DEPARTMENTAL ANALYSIS OUTPUT

A sample printout of the departmental analysis for Option I is found on page 18 of this manual. The statement relates the contribution of each department to the following categories: 1) SALES, 2) BEGINNING INVENTORY, 3) PURCHASES, 4) ENDING INVENTORY, 5) COST OF GOODS SOLD, and 6) GROSS PROFIT.

Option II provides a composite group average using the same statement format as Option I.

A sample of the departmental analysis for Option III is found on page 36 of this manual. The statement relates the contribution of each department to the categories listed in Option I plus the departmental share of OPERATING EXPENSES and NET PROFIT ON SALES.

Option IV provides a composite group average using the same statement format as Option III.

DETAIL BY ITEM OUTPUT

A sample of the detail by item output can be found on pages 37 to 42 of this manual. This section is generated only if sufficient detail is given on the input form to process the data under Option III. The first page relates the contribution of each product area to the following categories: 1) SALES, 2) BEGINNING INVENTORY, 3) PURCHASES, 4) ENDING INVENTORY, 5) COST OF GOODS SOLD, 6) GROSS PROFIT, 7) OPERATING EXPENSES, and 8) NET PROFIT ON SALES. Pages two through six lists the percentage of the category total for each of the items listed under the following general categories: 1) OTHER OPERATING AND SERVICE INCOME, 2) OTHER INCOME, 3) OTHER EXPENSES, 4) OPERATING EXPENSES, 5) TOTAL ASSETS, and 6) TOTAL LIABILITITES AND EQUITY.

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM

FOR THE FARM SUPPLY FIRM

FINANCIAL STATEMENTS
AND
RATIO ANALYSIS SHEETS

FIRM 001001

JUNE 30, 1974

DEPARTMENT OF AGRICULTURAL ECONOMICS
UNIVERSITY OF NEBRASKA
LINCOLN

182421280

REV 3/74

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

GRAIN DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY			OPERATIONS YEAR TO DATE		
	(--- $$ ---)	(--- $$ ---)	% (SALES)	(--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		112,473	100.0		224,946	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	32,863		29.2	35,356		15.7
PURCHASES	101,114		89.9	202,228		89.9
TOTAL GOODS AVAILABLE	133,977		119.1	237,584		105.6
LESS ENDING INVENTORY	33,768		30.0	33,768		15.0
COST OF GOODS SOLD		100,209	89.0		203,816	90.6
GROSS PROFIT ON SALES		12,264	10.9		21,130	9.3

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FERTILIZER DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		17,564	100.0		21,955	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	19,196		109.3	14,260		65.0
PURCHASES	8,767		49.9	17,538		79.9
TOTAL GOODS AVAILABLE	27,963		159.2	31,798		144.8
LESS ENDING INVENTORY	13,820		78.7	13,820		62.9
COST OF GOODS SOLD		14,143	80.5		17,974	81.8
GROSS PROFIT ON SALES		3,421	19.4		3,981	18.1

COMMENTS: OPTION I -- SAMPLE OUTPUT

(9) 197

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

SEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		8,648	100.0		9,296	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	5,452		63.0	1,783		19.2
PURCHASES	6,229		48.9	8,858		91.0
TOTAL GOODS AVAILABLE	9,681		111.9	10,241		110.1
LESS ENDING INVENTORY	2,516		29.1	2,516		27.1
COST OF GOODS SOLD		7,165	82.8		7,725	83.1
GROSS PROFIT ON SALES		1,483	17.1		1,571	16.8

COMMENTS: OPTION I -- SAMPLE OUTPUT

198
(10)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY			OPERATIONS YEAR TO DATE		
	(--- $$ ---)	(--- $$ ---)	% (SALES)	(--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		13,835	100.0		27,670	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	7,738		55.9	9,884		35.7
PURCHASES	10,518		76.0	21,037		76.0
TOTAL GOODS AVAILABLE	18,256		131.9	30,921		111.7
LESS ENDING INVENTORY	6,485		46.9	6,485		23.4
COST OF GOODS SOLD		11,771	85.0		24,436	88.3
GROSS PROFIT ON SALES		2,064	14.9		3,234	11.6

COMMENTS: OPTION I -- SAMPLE OUTPUT

199
(11)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1976

PARK SUPPLIES DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY			OPERATIONS YEAR TO DATE		
	(--- $$ ---)	(--- $$ ---)	% (SALES)	(--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		6,880	100.0		8,680	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	12,413		177.1	10,516		121.2
PURCHASES	5,284		98.0	6,567		75.7
TOTAL GOODS AVAILABLE	15,327		225.1	17,083		196.8
LESS ENDING INVENTORY	8,842		128.0	8,842		113.5
COST OF GOODS SOLD		5,588	81.1		7,238	83.3
GROSS PROFIT ON SALES		1,292	18.8		1,446	16.6

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER DEPARTMENTS

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		876	100.0		1,512	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	1,100		125.6	1,000		66.1
PURCHASES	625		71.3	1,250		82.7
TOTAL GOODS AVAILABLE	1,725		196.9	2,250		148.8
LESS ENDING INVENTORY	980		111.9	980		64.8
COST OF GOODS SOLD		745	85.0		1,270	83.9
GROSS PROFIT ON SALES		131	14.9		242	16.0

COMMENTS: OPTION I -- SAMPLE OUTPUT

201
(13)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES OF MERCHANDISE		160,236	97.2		294,059	97.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	78,462		49.0	72,799		24.8
PURCHASES	128,537		80.2	257,074		87.4
TOTAL GOODS AVAILABLE	206,999		129.2	329,873		112.2
LESS ENDING INVENTORY	67,418		42.1	67,818		22.9
COST OF GOODS SOLD		139,581	87.1		262,055	89.3
GROSS PROFIT ON SALES		20,655	12.9		31,604	10.7
OPERATING AND SERVICE INCOME		4,598	2.8		9,196	3.0
GROSS PROFIT FOR TOTAL OPERATION		25,253	15.3		40,800	13.5

COMMENTS: OPTION I -- SAMPLE OUTPUT

202
(14)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (GROSS)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (GROSS)
GROSS PROFIT FOR TOTAL OPERATION		25,253	100.0		40,800	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	3,237		12.8	6,473		15.9
PAYROLL TAXES	150		.6	301		.7
EMPLOYEE BENEFITS	20		.1	41		.1
DEPRECIATION	1,330		5.3	2,660		6.5
RENT	367		1.5	734		1.8
REPAIRS	754		3.0	1,507		3.7
INSURANCE	395		1.6	790		1.9
TAXES	363		1.4	726		1.8
UTILITIES	361		1.4	723		1.8
ADVERTISING	118		.5	229		.6
TRAVEL AND ENTERTAINMENT	51		.2	103		.3
SUPPLIES	883		3.5	1,766		4.3
PROFESSIONAL SERVICES	50		.2	100		.2
MISCELLANEOUS EXPENSE	148		.6	296		.7
TOTAL OPERATING EXPENSES		8,223	32.6		16,449	40.3
OPERATING PROFIT		17,030	67.4		24,351	59.7
OTHER INCOME		118	.5		236	.6
OTHER EXPENSES		583	2.3		1,167	2.9
NET PROFIT		16,565	65.6		23,420	57.4
AS PERCENT OF GROSS INCOME			10.0			7.7

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
BALANCE SHEET
JUNE 30, 1974

ASSETS	($$ ---)	% (TOTAL)
CURRENT ASSETS		
CASH	22,011	7.6
MARKETABLE SECURITIES	3,080	1.1
RECEIVABLES	50,679	17.4
ADVANCES PAID ON PURCHASES	3,522	1.2
ACCRUED STORAGE CHARGES		
INVENTORIES	67,418	23.2
PREPAID EXPENSES	1,217	.4
OTHER CURRENT ASSETS		
TOTAL CURRENT ASSETS	147,927	50.9
LONG TERM ASSETS		
INVESTMENTS AND OTHER ASSETS		
PROPERTY, PLANT AND EQUIPMENT	139,786	48.1
INTANGIBLES		
OTHER LONG TERM ASSETS	2,751	.9
TOTAL LONG TERM ASSETS	142,537	49.1
TOTAL ASSETS	290,464	100.0

LIABILITIES AND EQUITY	($$ ---)	% (TOTAL)
CURRENT LIABILITIES		
NOTES PAYABLE	34,250	11.8
ACCOUNTS PAYABLE	31,983	11.0
ADVANCES RECEIVED FOR SALES	9,582	3.3
ACCRUED EXPENSES		
INCOME TAXES PAYABLE	585	.2
OTHER CURRENT LIABILITIES		
TOTAL CURRENT LIABILITIES	76,400	26.3
LONG TERM LIABILITIES		
LONG TERM DEBT	58,724	20.2
DEFERRED INCOME TAXES		
DEFERRED INVESTMENT CREDIT		
TOTAL LONG TERM LIABILITIES	58,724	20.2
EQUITY	155,340	53.5
TOTAL LIABILITIES AND EQUITY	290,464	100.0

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
RATIO ANALYSIS
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

LIQUIDITY RATIOS:	
CURRENT RATIO	1.99
LIQUID RATIO	1.09

SOLVENCY RATIOS:	
LIABILITIES/ASSETS	0.87
LIABILITIES/EQUITY	0.87
FIXED ASSETS/EQUITY	0.92

PROFITABILITY RATIOS:	THIS PERIOD	YEAR TO DATE
GROSS RETURN ON SALES	12.9%	10.7%
GRAIN	10.9%	9.3%
FERTILIZER	19.4%	18.1%
SEED	17.1%	16.8%
FEED	14.9%	11.6%
FARM SUPPLIES	18.8%	16.6%
OTHER DEPARTMENTS	14.9%	16.0%
NET RETURN ON GROSS INCOME	10.0%	7.7%
NET RETURN ON ASSETS	5.7%	8.1%
NET RETURN ON EQUITY	10.7%	15.1%

MISCELLANEOUS RATIOS:	THIS PERIOD	YEAR TO DATE
AVERAGE INVENTORY TURNOVER	1.9	3.7
GRAIN	3.0	5.9
FERTILIZER	0.9	1.3
SEED	1.8	3.6
FEED	1.7	3.9
FARM SUPPLIES	0.5	0.7
OTHER DEPARTMENTS	0.7	1.3
AVERAGE COLLECTION PERIOD (DAYS)	27.7	30.1
OPERATING EXPENSES/GROSS PROFIT	32.6%	40.3%

COMMENTS: OPTION I -- SAMPLE OUTPUT

FIRM 001001
DEPARTMENTAL ANALYSIS
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

DEPARTMENT	SALES	BEGINNING INVENTORY	PURCHASES	ENDING INVENTORY	COST OF GOODS SOLD	GROSS PROFIT	OPERATING EXPENSES	NET PROFIT (SALES)
			DEPARTMENTAL CONTRIBUTION					
GRAIN	70.2%	81.9%	78.7%	80.1%	71.8%	59.8%	0.0%	59.8%
FERTILIZER	11.0%	24.5%	6.8%	20.5%	10.1%	16.6%	0.0%	16.6%
SEED	5.8%	6.9%	3.3%	3.7%	5.1%	7.2%	0.0%	7.2%
FEED	8.6%	9.9%	8.2%	9.6%	8.4%	10.0%	0.0%	10.0%
FARM SUPPLIES	4.3%	15.4%	2.6%	18.6%	8.0%	6.3%	0.0%	6.3%
OTHER DEPARTMENTS	0.5%	1.4%	0.5%	1.5%	0.5%	0.6%	0.0%	0.6%
TOTAL OF DEPARTMENTS	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMMENTS: OPTION I -- SAMPLE OUTPUT

206
(18)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM

FOR THE FARM SUPPLY FIRM

FINANCIAL STATEMENTS
AND
RATIO ANALYSIS SHEETS

FIRM 001001

JUNE 30, 1974

DEPARTMENT OF AGRICULTURAL ECONOMICS
UNIVERSITY OF NEBRASKA
LINCOLN

082739310

REV 3/74

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

GRAIN DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% SALES)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% SALES)
SALES		112,473	100.0		224,946	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	32,863		29.2	35,356		15.7
PURCHASES	101,114		89.9	202,228		89.9
TOTAL GOODS AVAILABLE	133,977		119.1	237,584		105.6
LESS ENDING INVENTORY	33,768		30.0	33,768		15.0
COST OF GOODS SOLD		100,209	89.0		203,816	90.6
GROSS PROFIT ON SALES		12,264	10.9		21,130	9.3

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

GRAIN DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		12,264	100.0		21,130	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	2,719		22.2	5,437		25.7
PAYROLL TAXES	126		1.0	252		1.2
EMPLOYEE BENEFITS	17		.1	34		.2
DEPRECIATION	1,117		9.1	2,234		10.6
RENT	308		2.5	617		2.9
REPAIRS	633		5.2	1,266		6.0
INSURANCE	332		2.7	663		3.1
TAXES	241		2.0	482		2.3
UTILITIES	303		2.5	607		2.9
ADVERTISING	96		.8	192		.9
TRAVEL AND ENTERTAINMENT	43		.4	86		.4
SUPPLIES	742		6.1	1,483		7.0
PROFESSIONAL SERVICES	42		.3	84		.4
MISCELLANEOUS EXPENSE	124		1.0	249		1.2
TOTAL OPERATING EXPENSES		6,843	55.8		13,686	64.8
NET PROFIT SALES		5,421	44.2		7,444	35.2

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FERTILIZER DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		17,564	100.0		21,955	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	19,196		109.3	14,260		65.0
PURCHASES	8,767		49.9	17,534		79.9
TOTAL GOODS AVAILABLE	27,963		159.2	31,794		144.8
LESS ENDING INVENTORY	13,820		78.7	13,820		62.9
COST OF GOODS SOLD		14,143	80.5		17,974	81.8
GROSS PROFIT ON SALES		3,421	19.4		3,981	18.1

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

FERTILIZER DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		3,421	100.0		2,981	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	107		3.1	214		5.4
PAYROLL TAXES	5		.1	10		.3
EMPLOYEE BENEFITS	1			1		
DEPRECIATION	44		1.3	88		2.2
RENT	12		.4	24		.6
REPAIRS	25		.7	50		1.3
INSURANCE	13		.4	26		.7
TAXES	86		2.5	171		4.3
UTILITIES	12		.4	24		.6
ADVERTISING	4		.1	8		.2
TRAVEL AND ENTERTAINMENT	2		.1	3		.1
SUPPLIES	29		.8	58		1.5
PROFESSIONAL SERVICES	2		.1	3		.1
MISCELLANEOUS EXPENSE	5		.1	10		.2
TOTAL OPERATING EXPENSES		347	10.1		690	17.3
NET PROFIT SALES		3,074	89.9		2,291	82.7

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

SEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	(--- $$ ---)	% (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	(--- $$ ---)	% (SALES)
SALES		8,648	100.0		9,296	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	5,452		62.0	1,783		19.2
PURCHASES	4,229		48.9	8,458		91.0
TOTAL GOODS AVAILABLE	9,681		111.9	10,241		110.1
LESS ENDING INVENTORY	2,516		29.1	2,516		27.1
COST OF GOODS SOLD		7,165	82.8		7,725	83.1
GROSS PROFIT ON SALES		1,483	17.1		1,571	16.8

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

SEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (GROSS)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (GROSS)
GROSS PROFIT ON SALES		1,483	100.0		1,571	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	16		1.1	32		2.0
PAYROLL TAXES	1		.1	2		.1
EMPLOYEE BENEFITS						
DEPRECIATION	7		.5	13		.8
RENT	2		.1	4		.3
REPAIRS	4		.3	8		.5
INSURANCE	2		.1	4		.3
TAXES	1		.1	3		.2
UTILITIES	2		.1	4		.3
ADVERTISING	1		.1	1		.1
TRAVEL AND ENTERTAINMENT				1		.1
SUPPLIES	4		.3	9		.6
PROFESSIONAL SERVICES				1		.1
MISCELLANEOUS EXPENSE	1		.1	2		.1
TOTAL OPERATING EXPENSES		41	2.8		84	5.3
NET PROFIT SALES		1,442	97.2		1,487	94.7

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY (--- $$ ---)	OPERATIONS FOR THIS PERIOD ONLY % (SALES)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE (--- $$ ---)	OPERATIONS YEAR TO DATE % (SALES)
SALES		13,835	100.0		27,670	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	7,738		55.9	9,884		35.7
PURCHASES	10,518		76.0	21,037		76.0
TOTAL GOODS AVAILABLE	18,256		131.9	30,921		111.7
LESS ENDING INVENTORY	6,485		46.9	6,485		23.4
COST OF GOODS SOLD		11,771	85.0		24,436	88.3
GROSS PROFIT ON SALES		2,064	14.9		3,234	11.6

COMMENTS: OPTION III -- SAMPLE OUTPUT

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(26)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FEED DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		2,064	100.0		3,234	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	333		16.1	667		20.6
PAYROLL TAXES	15		.7	31		1.0
EMPLOYEE BENEFITS	2		.1	4		.1
DEPRECIATION	137		6.6	274		8.5
RENT	38		1.8	76		2.4
REPAIRS	78		3.8	155		4.8
INSURANCE	41		2.0	81		2.5
TAXES	30		1.5	59		1.8
UTILITIES	37		1.8	74		2.3
ADVERTISING	12		.6	24		.7
TRAVEL AND ENTERTAINMENT	5		.2	11		.3
SUPPLIES	91		4.4	182		5.6
PROFESSIONAL SERVICES	5		.2	10		.2
MISCELLANEOUS EXPENSE	15		.7	31		1.0
TOTAL OPERATING EXPENSES		839	40.6		1,679	51.9
NET PROFIT SALES		1,225	59.4		1,555	48.1

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

FARM SUPPLIES DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% SALES)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% SALES)
SALES		6,840	100.0		8,680	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	12,113		177.1	10,516		121.2
PURCHASES	3,284		48.0	6,567		75.7
TOTAL GOODS AVAILABLE	15,397		225.1	17,083		196.8
LESS ENDING INVENTORY	9,849		144.0	9,849		113.5
COST OF GOODS SOLD		5,548	81.1		7,234	83.3
GROSS PROFIT ON SALES		1,292	18.8		1,446	16.6

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

FARM SUPPLIES DEPARTMENT

DEPARTMENTAL ANALYSIS	OPERATIONS FCR THIS PERIOD ONLY (--- $$ ---)	(--- $$ ---)	% (GRCSS)	OPERATIONS YEAR TO DATE (--- $$ ---)	(--- $$ ---)	% (GROSS)
GROSS PROFIT ON SALES		1,292	100.0		1,446	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	45		3.5	91		6.3
PAYROLL TAXES	2		.2	4		.3
EMPLOYEE BENEFITS				1		.1
DEPRECIATION	19		1.5	37		2.6
RENT	5		.4	10		.7
REPAIRS	11		.9	21		1.5
INSURANCE	6		.5	11		.8
TAXES	4		.3	8		.6
UTILITIES	5		.4	10		.7
ADVERTISING	2		.2	3		.2
TRAVEL AND ENTERTAINMENT	1		.1	1		.1
SUPPLIES	12		.9	25		1.7
PROFESSIONAL SERVICES	1		.1	1		.1
MISCELLANEOUS EXPENSE	2		.2	4		.3
TOTAL OPERATING EXPENSES		115	8.9		227	15.7
NET PROFIT SALES		1,177	91.1		1,219	84.3

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

OTHER DEPARTMENTS

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% SALES)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% SALES)
SALES		876	100.0		1,512	100.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	1,100		125.6	1,000		66.1
PURCHASES	625		71.3	1,250		82.7
TOTAL GOODS AVAILABLE	1,725		196.9	2,250		148.8
LESS ENDING INVENTORY	980		111.9	980		64.8
COST OF GOODS SOLD		745	85.0		1,270	82.9
GROSS PROFIT ON SALES		131	14.9		242	16.0

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER DEPARTMENTS

DEPARTMENTAL ANALYSIS	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT ON SALES		121	100.0		242	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	16		12.2	32		12.2
PAYROLL TAXES	1		.8	2		.8
EMPLOYEE BENEFITS						
DEPRECIATION	7		5.3	13		5.4
RENT	2		1.5	4		1.7
REPAIRS	4		3.1	8		3.2
INSURANCE	2		1.5	4		1.7
TAXES	1		.8	2		1.2
UTILITIES	2		1.5	4		1.7
ADVERTISING	1		.8	1		.4
TRAVEL AND ENTERTAINMENT				1		.4
SUPPLIES	4		3.1	9		3.7
PROFESSIONAL SERVICES				1		.4
MISCELLANEOUS EXPENSE	1		.8	2		.8
TOTAL OPERATING EXPENSES		41	31.3		84	34.7
NET PROFIT SALES		90	68.7		158	65.3

COMMENTS: OPTION III -- SAMPLE OUTPUT

219
(31)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
SALES OF MERCHANDISE		160,226	97.2		294,059	97.0
COST OF GOODS SOLD						
BEGINNING INVENTORY	78,462		45.0	72,799		24.8
PURCHASES	129,527		80.2	257,074		87.4
TOTAL GOODS AVAILABLE	206,999		129.2	329,873		112.2
LESS ENDING INVENTORY	67,418		42.1	67,418		22.9
COST OF GOODS SOLD		139,581	87.1		262,455	89.3
GROSS PROFIT ON SALES		20,655	12.9		31,604	10.7
OPERATING AND SERVICE INCOME		4,598	2.8		9,196	3.0
GROSS PROFIT FOR TOTAL OPERATION		25,252	15.2		40,800	12.5

COMMENTS: OPTION III -- SAMPLE OUTPUT

220
(32)

FIRM 001001
EARNINGS STATEMENT
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

ANALYSIS FOR TOTAL OPERATION	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY ($$)	OPERATIONS FOR THIS PERIOD ONLY (% GROSS)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE ($$)	OPERATIONS YEAR TO DATE (% GROSS)
GROSS PROFIT FOR TOTAL OPERATION		25,253	100.0		40,800	100.0
OPERATING EXPENSES						
SALARIES AND WAGES	3,237		12.8	6,473		15.9
PAYROLL TAXES	150		.6	301		.7
EMPLOYEE BENEFITS	20		.1	41		.1
DEPRECIATION	1,330		5.3	2,660		6.5
RENT	367		1.5	734		1.8
REPAIRS	754		2.0	1,507		3.7
INSURANCE	395		1.6	790		1.9
TAXES	362		1.4	726		1.8
UTILITIES	361		1.4	723		1.8
ADVERTISING	114		.5	229		.6
TRAVEL AND ENTERTAINMENT	51		.2	103		.3
SUPPLIES	883		2.5	1,766		4.3
PROFESSIONAL SERVICES	50		.2	100		.2
MISCELLANEOUS EXPENSE	148		.6	296		.7
TOTAL OPERATING EXPENSES		8,223	32.6		16,449	40.3
OPERATING PROFIT		17,030	67.4		24,351	59.7
OTHER INCOME		118	.5		236	.6
OTHER EXPENSES		583	2.3		1,167	2.9
NET PROFIT		16,565	65.6		23,420	57.4
AS PERCENT OF GROSS INCOME			10.0			7.7

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
BALANCE SHEET
JUNE 30, 1974

ASSETS	(--- $$ ---)	% (TOTAL)
CURRENT ASSETS		
CASH	22,011	7.6
MARKETABLE SECURITIES	3,080	1.1
RECEIVABLES	50,679	17.4
ADVANCES PAID ON PURCHASES	3,522	1.2
ACCRUED STORAGE CHARGES		
INVENTORIES	67,418	23.2
PREPAID EXPENSES	1,217	.4
OTHER CURRENT ASSETS		
TOTAL CURRENT ASSETS	147,927	50.9
LONG TERM ASSETS		
INVESTMENTS AND OTHER ASSETS		
PROPERTY, PLANT AND EQUIPMENT	139,786	48.1
INTANGIBLES		
OTHER LONG TERM ASSETS	2,751	.9
TOTAL LONG TERM ASSETS	142,537	49.1
TOTAL ASSETS	290,464	100.0

LIABILITIES AND EQUITY	(--- $$ ---)	% (TOTAL)
CURRENT LIABILITIES		
NOTES PAYABLE	34,250	11.8
ACCOUNTS PAYABLE	31,983	11.0
ADVANCES RECEIVED FOR SALES	9,582	3.3
ACCRUED EXPENSES		
INCOME TAXES PAYABLE	585	.2
OTHER CURRENT LIABILITIES		
TOTAL CURRENT LIABILITIES	76,400	26.3
LONG TERM LIABILITIES		
LONG TERM DEBT	58,724	20.2
DEFERRED INCOME TAXES		
DEFERRED INVESTMENT CREDIT		
TOTAL LONG TERM LIABILITIES	58,724	20.2
EQUITY	155,340	53.5
TOTAL LIABILITIES AND EQUITY	290,464	100.0

COMMENTS: OPTION III -- SAMPLE OUTPUT

.222
(34)

FIRM 001001
RATIO ANALYSIS
FOR 3 MONTH PERICC ENDING
JUNE 30, 1974

LIQUIDITY RATIOS:	
CURRENT RATIO	1.94
LIQUID RATIO	1.04

SOLVENCY RATIOS:	
LIABILITIES/ASSETS	0.47
LIABILITIES/EQUITY	0.87
FIXED ASSETS/EQUITY	0.92

PROFITABILITY RATIOS:	THIS PERIOD	YEAR TO DATE
GROSS RETURN ON SALES	12.9%	10.7%
GRAIN	10.9%	9.3%
FERTILIZER	19.4%	18.1%
SEED	17.1%	16.8%
FEED	14.9%	11.6%
FARM SUPPLIES	18.8%	16.6%
OTHER DEPARTMENTS	14.9%	16.0%
NET RETURN ON GROSS INCOME	10.0%	7.7%
NET RETURN ON ASSETS	5.7%	8.1%
NET RETURN ON EQUITY	10.7%	15.1%

MISCELLANEOUS RATIOS:	THIS PERIOD	YEAR TO DATE
AVERAGE INVENTORY TURNOVER	1.9	3.7
GRAIN	3.0	5.9
FERTILIZER	0.9	1.3
SEED	1.8	3.6
FEED	1.7	3.0
FARM SUPPLIES	0.5	0.7
OTHER DEPARTMENTS	0.7	1.3
AVERAGE COLLECTION PERIOD (DAYS)	27.7	30.1
OPERATING EXPENSES/GROSS PROFIT	32.6%	40.3%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DEPARTMENTAL ANALYSIS
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

DEPARTMENT	SALES	BEGINNING INVENTORY	PURCHASES	ENDING INVENTORY	COST OF GOODS SOLD	GROSS PROFIT	OPERATING EXPENSES	NET PROFIT (SALES)
				DEPARTMENTAL CONTRIBUTION				
GRAIN	70.2%	41.9%	78.7%	50.1%	71.8%	59.4%	83.2%	43.6%
FERTILIZER	11.0%	24.5%	6.8%	20.5%	10.1%	16.6%	4.2%	24.7%
SEED	5.4%	6.9%	3.3%	3.7%	5.1%	7.2%	0.5%	11.6%
FEED	8.6%	9.9%	8.2%	9.6%	8.4%	10.0%	10.2%	9.9%
FARM SUPPLIES	4.2%	15.4%	2.6%	14.6%	4.0%	6.2%	1.4%	9.5%
OTHER DEPARTMENTS	0.5%	1.4%	0.5%	1.5%	0.5%	0.6%	0.5%	0.7%
TOTAL OF DEPARTMENTS	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

DEPARTMENT	SALES	BEGINNING INVENTORY	PURCHASES	ENDING INVENTORY	COST OF GOODS SOLD	GROSS PROFIT	OPERATING EXPENSES	NET PROFIT (SALES)
				DEPARTMENTAL CONTRIBUTION				
WHEAT	25.3%	15.1%	28.3%	18.0%	25.8%	21.4%		
CORN	16.8%	18.1%	18.9%	12.0%	17.2%	14.2%		
BARLEY	%	%	%	%	%	%		
OATS	1.4%	.8%	1.6%	1.0%	1.4%	1.2%		
RYE	%	%	%	%	%	%		
GRAIN SORGHUM	11.2%	6.7%	12.6%	8.0%	11.5%	9.5%		
SOYBEANS	15.4%	9.2%	17.2%	11.0%	15.8%	13.1%		
RICE	%	%	%	%	%	%		
OTHER GRAIN	%	%	%	%	%	%		
GRAIN DEPARTMENT	%	%	%	%	%	%	83.2%	43.6%
POULTRY FEED	1.4%	1.6%	1.2%	1.5%	1.2%	1.6%		
BEEF FEED	4.2%	4.8%	4.0%	4.7%	4.1%	4.9%		
DAIPY FEED	%	%	%	%	%	%		
SWINE FEED	%	%	%	%	%	%		
SPECIAL INGREDIENTS	%	%	%	%	%	%		
BAGGED FEED	2.0%	2.3%	1.9%	2.2%	1.9%	2.3%		
BULK FEED	1.0%	1.2%	1.0%	1.2%	1.0%	1.2%		
OTHER FEED	%	%	%	%	%	%		
FEED DEPARTMENT	%	%	%	%	%	%	10.2%	9.9%
DRY MIXED FERTILIZER	3.6%	8.1%	2.2%	6.8%	3.3%	5.5%		
LIQUID MIXED FERTILIZER	5.3%	11.7%	3.3%	9.8%	4.9%	8.0%		
NITROGENOUS MATERIALS	%	%	%	%	%	%		
PHOSPHATE MATERIALS	%	%	%	%	%	%		
POTASH	%	%	%	%	%	%		
LIME	2.1%	4.6%	1.3%	3.9%	1.9%	3.1%		
OTHER FERTILIZER	%	%	%	%	%	%		
FERTILIZER DEPARTMENT	%	%	%	%	%	%	4.2%	24.7%
GRAIN SEED	2.7%	3.5%	1.6%	1.9%	2.6%	3.6%		
LEGUME SEED	2.0%	2.6%	1.2%	1.4%	1.9%	2.7%		
GRASS SEED	.7%	.9%	.4%	.5%	.7%	.9%		
OTHER SEED	%	%	%	%	%	%		
SEED DEPARTMENT	%	%	%	%	%	%	.5%	11.6%
AGRICULTURAL CHEMICALS	1.5%	5.4%	.9%	5.1%	1.4%	2.2%		
ANIMAL HEALTH PRODUCTS	%	%	%	%	%	%		
FARM MACHINERY	%	%	%	%	%	%		
HARDWARE	.2%	.6%	.1%	.6%	.2%	.2%		
PETROLEUM PRODUCTS	1.2%	4.2%	.7%	2.9%	1.1%	1.7%		
LIVESTOCK AND POULTRY EQUIPMENT	%	%	%	%	%	%		
LUMBER AND BUILDING SUPPLIES	1.0%	3.7%	.6%	3.5%	1.0%	1.5%		
TIRES, BATTERIES AND ACCESSORIES	.4%	1.5%	.3%	1.5%	.4%	.6%		
OTHER FARM SUPPLIES	%	%	%	%	%	%		
FARM SUPPLIES DEPARTMENT	%	%	%	%	%	%	1.4%	9.5%
OTHER DEPARTMENTS	.5%	1.4%	.5%	1.5%	.5%	.6%	.5%	.7%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FCP 3 MONTH PERIOD ENDING
JUNE 30, 1974

OTHER OPERATING AND SERVICE INCOME	PERCENT
GRIND, ROLL, PELLET AND MIX FEED	56.0%
CLEANING AND TREATING SEEDS	%
CUSTOM APPLICATIONS	41.2%
EQUIPMENT RENTAL INCOME	%
GRAIN STORAGE, HANDLING AND DRYING	2.8%
TRUCKING OPERATION INCOME	%
OTHER OPERATING AND SERVICE INCOME	%

OTHER INCOME	PERCENT
INTEREST INCOME	44.1%
FINANCE CHARGES	55.9%
DIVIDENDS	%
RENTAL INCOME	%
GAIN ON DISPOSAL OF FIXED ASSETS	%
OTHER INCOME	%

OTHER EXPENSES	PERCENT
INTEREST EXPENSE	83.3%
INCOME TAXES	16.7%
LOSS ON DISPOSAL OF FIXED ASSETS	%
OTHER EXPENSES	%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
FOR 3 MONTH PERIOD ENDING
JUNE 30, 1974

OPERATING EXPENSES	PERCENT
SALARIES AND WAGES	____%
OFFICE SALARIES	7.9%
MANAGEMENT SALARIES	19.7%
DIRECT LABOR	11.8%
INDIRECT LABOR	____%
OTHER LABOR	____%
PAYROLL TAXES	____%
FICA	1.6%
STATE UNEMPLOYMENT	____%
FEDERAL UNEMPLOYMENT	.2%
EMPLOYEE BENEFITS	.2%
DEPRECIATION AND AMORTIZATION	16.2%
RENT EXPENSES	____%
EQUIPMENT LEASES	1.1%
BUILDINGS AND FACILITIES LEASE	3.3%
OTHER RENT	____%
REPAIRS AND MAINTENANCE	____%
EQUIPMENT REPAIR	6.9%
BUILDINGS AND FACILITIES REPAIR	2.3%
OTHER REPAIR	____%
INSURANCE EXPENSE	____%
BUILDINGS AND MACHINERY INSURANCE	1.6%
INVENTORY INSURANCE	1.2%
OTHER INSURANCE	____%
PROPERTY AND BUSINESS TAXES	____%
REAL ESTATE TAXES	1.5%
PERSONAL PROPERTY TAX	1.9%
LICENSES (BUSINESS, AUTO, ETC)	____%
FEED TAX	____%
FERTILIZER TONNAGE TAX	.9%
OTHER TAXES	____%

COMMENTS: OPTION III — SAMPLE OUTPUT

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(39)

FIRM 001001
DETAIL BY ITEM
FOR 3 MONTH PERIOD ENDING
JUNE 20, 1974

OPERATING EXPENSES	PERCENT
UTILITIES	____%
HEAT	____.9%
LIGHT	____.4%
POWER	___1.3%
WATER	____.3%
FUEL	____.6%
TELEPHONE	____.9%
SUPPLIES	____%
STATIONARY AND PRINTING	____.7%
POSTAGE	___1.0%
SMALL TOOLS	____%
FUMIGANTS	___1.5%
OPERATING SUPPLIES	___3.9%
BAGS	____%
GAS AND OIL	___3.7%
OTHER SUPPLIES	____%
ADVERTISING EXPENSE	___1.4%
PROFESSIONAL SERVICES	____%
LEGAL EXPENSE	____%
ACCOUNTING AND AUDIT	____.6%
CONSULTING FEES	____%
EDP	____%
OTHER PROFESSIONAL SERVICES	____%
TRAVEL AND ENTERTAINMENT	____.6%
MISCELLANEOUS EXPENSE	____%
CONTRIBUTIONS	____.1%
DUES	____.6%
SUBSCRIPTIONS	____%
BAD DEBTS	____.4%
BANK CHARGES	____.1%
BROKERAGE	____.2%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
JUNE 30, 1974

TOTAL ASSETS	PERCENT
CASH ON HAND	.7%
CASH IN BANKS	6.9%
MARKETABLE SECURITIES	1.1%
ACCOUNTS RECEIVABLE - CUSTOMER	16.7%
ACCOUNTS RECEIVABLE - OTHER	.8%
NOTES RECEIVABLE	%
FINANCE NOTES RECEIVABLE	%
ALLOWANCE FOR DOUBTFUL ACCCUNTS	%
MARGIN DEPOSITS	%
ADVANCES PAID ON PURCHASES	1.2%
ACCRUED STORAGE CHARGES	%
INVENTORIES	23.2%
PREPAID INSURANCE	.1%
PREPAID RENT	.2%
PREPAID INTEREST	.1%
OTHER PREPAID EXPENSES	%
OTHER CURRENT ASSETS	%
NOTES RECEIVABLE - NON CURRENT	%
BOARD OF TRADE MEMBERSHIPS	%
LAND	25.8%
BUILDINGS AND ELEVATOR PROPERTIES	10.2%
ACCUM DEPR - BLDG AND ELEVATOR	%
MACHINERY AND EQUIPMENT	9.2%
ACCUM DEPR - MACH AND EQUIP	%
AUTOS AND TRUCKS	2.7%
ACCUM DEPR - AUTOS AND TRUCKS	%
OFFICE FURNITURE AND EQUIPMENT	%
ACCUM DEPR - OFFICE FURN & EQUIP	%
OTHER PROPERTY, PLANT AND EQUIPMENT	%
ACCUM DEPR - OTHER EQUIPMENT	%
INTANGIBLES	%
OTHER LONG TERM ASSETS	.9%

COMMENTS: OPTION III -- SAMPLE OUTPUT

FIRM 001001
DETAIL BY ITEM
JUNE 30, 1974

TOTAL LIABILITIES AND EQUITY	PERCENT
NOTES PAYABLE - BANKS	10.4%
NOTES PAYABLE - OTHER	1.4%
CURRENT PORTION LONG TERM DEBT	%
ACCOUNTS PAYABLE - TRADE	11.0%
ACCOUNTS PAYABLE - OTHER	%
OUTSTANDING DRAFTS	%
EMPLOYEE TAXES WITHHELD	%
TAXES COLLECTED — SALES, ETC	%
DIVIDENDS PAYABLE	%
ADVANCES RECEIVED FOR SALES	3.3%
ACCRUED PROPERTY TAXES	%
ACCRUED SALARIES AND WAGES	%
ACCRUED INTEREST EXPENSE	%
ACCRUED PAYROLL TAXES	%
ACCRUED STORAGE EXPENSES	%
OTHER ACCRUED EXPENSES	%
OTHER CURRENT LIABILITIES	%
FEDERAL INCOME TAXES PAYABLE	.2%
STATE INCOME TAXES PAYABLE	%
LONG TERM DEBT - SOURCE A	8.6%
LONG TERM DEBT - SOURCE B	11.6%
LONG TERM DEBT - SOURCE C	%
OTHER LONG TERM DEBT	%
DEFERRED INCOME TAXES	%
DEFERRED INVESTMENT CREDIT	%
PREFERRED STOCK	%
COMMON STOCK	31.7%
ADDITIONAL PAID IN CAPITAL	%
RETAINED EARNINGS	4.6%
PROPRIETORSHIP	17.2%
OTHER EQUITY	%

COMMENTS: OPTION III -- SAMPLE OUTPUT

GENERAL CONSIDERATION AND REQUIREMENTS FOR PARTICIPATION

You may be asking yourself several questions right now. Will the information I receive be worth the effort? Why should I let some outsider see my records?

To put your mind at ease your records are held in strictest confidence, no one will see your output but you. The information you receive will far outweight the effort you put into it. And, remember your firm's information is needed to make the industry average more accurate. As more firms become involved the average becomes more meaningful.

Standardized Accounts. Standardize is the keyword. To make the industry average more meaningful and to be able to compare your output with the industry average, all participants must use the same chart of accounts and procedure for submitting data. To overcome the possibility of having the wrong data under an account name the financial data summary and analysis system is programmed to accept a standard chart of accounts. This chart was developed especially for the farm supply industry by the Grain and Feed Dealers National Association.

The basic accounts and sub-accounts in the chart are outlined on pages 44, 45, and 46.

SALES, PURCHASES, AND INVENTORY ACCOUNTS
(By Department)

GRAIN DEPARTMENT
- Wheat
- Corn
- Barley
- Oats
- Rye
- Grain Sorghum
- Rice
- Soybeans
- Other Grain

FERTILIZER DEPARTMENT
- Dry Mix
- Liquid Mixed
- Nitrogenous Material
- Phosphate Materials
- Potash
- Lime
- Other Fertilizer

SEED DEPARTMENT
- Grain Seed
- Legume Seed
- Grass Seed
- Other Seed

FEED DEPARTMENT
- Poultry Feed
- Beef Feed
- Dairy Feed
- Swine Feed
- Special Ingredients
- Bagged Feed
- Bulk Feed
- Other Feed

FARM SUPPLIES DEPARTMENT
- Agricultural Chemicals
- Animal Health Products
- Farm Machinery
- Hardware
- Petroleum Products
- Livestock & Poultry Equipment
- Lumber and Building Supplies
- Tires, Batteries & Accessories
- Other Farm Supplies

OTHER DEPARTMENTS

OTHER INCOME AND EXPENSE ACCOUNTS

OPERATING AND SERVICE INCOME
- Grinding, Rolling, Pelleting, and Mixing Feed
- Cleaning and Treating Seed
- Custom Applications
- Equipment Rental Income
- Grain Storage, Handling and Drying
- Trucking Operation Income

OTHER INCOME
- Interest Income
- Finance Charges
- Dividends
- Rental Income
- Gain on Disposal of Fixed Assets

OTHER EXPENSES
- Interest Expense
- Income Taxes
- Loss on Disposal of Fixed Assets

OPERATING EXPENSE ACCOUNTS

SALARIES AND WAGES
- Office Salaries
- Management Salaries
- Direct Labor
- Indirect Labor
- Other Labor

PAYROLL TAXES
- FICA
- State Unemployment
- Federal Unemployment

EMPLOYEE BENEFITS

DEPRECIATION AND AMORTIZATION

RENT EXPENSE
- Equipment Leases
- Building and Facilities Lease
- Other Rent

REPAIRS AND MAINTENANCE
- Equipment Repair
- Building and Facilities Repair
- Other Repair

INSURANCE EXPENSE
- Buildings and Machinery Insurance
- Inventory Insurance
- Other Insurance

PROPERTY AND BUSINESS TAXES
- Real Estate Taxes
- Personal Property Tax
- Licenses (business, auto, etc.)
- Feed Tax
- Fertilizer Tonnage Tax
- Other Taxes

UTILITIES
- Heat
- Lights
- Power
- Water
- Fuel
- Telephone

ADVERTISING EXPENSE

TRAVEL AND ENTERTAINMENT

SUPPLIES
- Stationery and Printing
- Postage
- Small Tools
- Fumigants
- Operating Supplies
- Bags
- Gas and Oil
- Other Supplies

PROFESSIONAL SERVICES
- Legal Expense
- Accounting and Audit
- Consulting Fees
- Electronic Data Processing
- Other Professional Services

MISCELLANEOUS EXPENSE
- Contributions
- Dues
- Subscriptions
- Bad Debts
- Bank Charges
- Brokerage

BALANCE SHEET ACCOUNTS

CURRENT ASSETS
- Cash on Hand
- Cash in Banks

- Marketable Securities

- Accounts Receivable - Customers
- Accounts Receivable - Other
- Notes Receivable
- Finance Notes Receivable
- Allowance for Doubtful Accounts
- Margin Deposits

- Advances Paid on Purchases

- Accrued Storage Charges

- Inventories

- Prepaid Insurance
- Prepaid Rent
- Prepaid Interest
- Other Prepaid Expenses

- Other Current Assets

LONG TERM ASSETS
- Notes Receivable - Non-Current
- Board of Trade Membership

- Land

- Buildings & Elevator Properties
- Machinery and Equipment
- Auto and Trucks
- Office Furniture & Equipment
- Other Property, Plant, & Equip.
- Accumulated Depreciation for Each Account

- Intangibles

- Other Long Term Assets

CURRENT LIABILITIES
- Notes Payable - Banks
- Notes Payable - Other
- Current Portion Long Term Debt

- Accounts Payable - Trade
- Accounts Payable - Other
- Outstanding Drafts
- Employee Taxes Withheld
- Taxes Collected--Sales, etc.
- Dividends Payable

- Advances Received for Sales

- Accrued Property Taxes
- Accrued Salaries and Wages
- Accrued Interest Expense
- Accrued Payroll Taxes
- Accrued Storage Expenses
- Other Accrued Expenses

- Federal Income Taxes Payable
- State Income Taxes Payable

- Other Current Liabilities

LONG TERM LIABILITIES
- Long Term Debt - Source A
- Long Term Debt - Source B
- Long Term Debt - Source C
- Other Long Term Debt

- Deferred Income Tax

- Deferred Investment Credit

EQUITY
- Preferred Stock
- Common Stock
- Additional Paid-In Capital
- Retained Earnings
- Proprietorship
- Other Equity

SUBMISSION OF DATA

At the end of each accounting period each firm must submit account and subaccount totals from their records. Data from these accounting records is transferred to a code sheet by the firm and sent to the processing center for appropriate computer runs.

The computer program is designed to accept data from your firm on a monthly, quarterly, semi-annual, or annual basis. Financial summaries can be processed at any of these intervals. For example, semi-annual data will be accepted by the computer in either of two forms: 1) six monthly input forms, or 2) one six-month input form.

Data can be submitted in two ways for the SALES, PURCHASES, and INVENTORY accounts. You may submit only the total amount for each department, or the amount for each commodity within a department, but do not enter data in both places. In the example in Figure 1 the amounts could have been entered by commodity as indicated by the X's. In the case when detail by commodity data is submitted the computer sums the commodity values to the departmental total as the financial statements are being processed. Ignore the numbers in parenthesis, they are for computer processing only.

Data can also be submitted in two ways for OTHER INCOME and OTHER EXPENSE accounts. You can submit data for the major category (upper case letter) or by item, but do not enter data both places. In the example in Figure 2 the total amount could have been broken down by item as indicated by the X's.

Figure 1. Illustration of input for NET SALES, PURCHASES, and INVENTORY.

	ITEM DESCRIPTION	NET SALES	PURCHASES	INVENTORY
(01012)	GRAIN DEPARTMENT	(01) 120,000	(02) 100,000	(03) 25,000
(01001)	Wheat	(01) X	(02) X	(03) X
(01002)	Corn	(01) X	(02) X	(03) X
(01003)	Barley	(01)	(02)	(03)
(01004)	Oats	(01)	(02)	(03)
(01005)	Rye	(01)	(02)	(03)
(01006)	Grain Sorghum	(01) X	(02) X	(03) X
(01007)	Soybeans	(01)	(02)	(03)
(01008)	Rice	(01)	(02)	(03)
(01009)	Other Grain	(01)	(02)	(03)

Figure 2. Illustration of input of OPERATING AND SERVICE INCOME

	ITEM DESCRIPTION	DOLLAR VALUE
(08088)	OPERATING AND SERVICE INCOME	(04) 1,500
(08078)	Grinding, Rolling, Pelleting, and Mixing Feed	(04) X
(08079)	Cleaning and Treating Seed	(04)
(08080)	Custom Applications	(04) X
(08081)	Equipment Rental Income	(04)
(08082)	Grain Storage, Handling, and Drying	(04) X
(08083)	Trucking Operation Income	(04)

Data can be submitted in four ways for OPERATING EXPENSE accounts (See Figure 3). You can submit data for the major category (upper case letters) or by item, but do not enter data both places. And, you can submit data for the total operation (TOTAL DOLLAR VALUE column) or by each department. In the example in Figure 3 SALARIES AND WAGES could be submitted for the total (12,000) or by item as indicated by the X's. SALARIES AND WAGES could also be submitted by department (6,000; 3,000; 500; 1,000; 1,000; 500) or by item as indicated by the Y's. Here, you do not fill in the 12,000 or the X's. The second method of submitting data is required for processing under Option III.

Data must be submitted for each of the applicable BALANCE SHEET ACCOUNTS as shown in Figure 4.

Beginning inventory values are required only at the time you begin utilizing the financial data summary and analaysis system. Thereafter, the ending inventory submitted at the end of each period will be used as the beginning inventory for the next period.

A standardized code form has been assembled in a separate booklet and is entitled "A Financial Data Summary and Analysis System For The Farm Supply Firm, Coding Form". It contains the complete chart of accounts that was listed earlier and is similar to the example previously shown. The forms are supplied to all cooperating firms and you are required to use this form for submitting data.

One thing to remember when filling out the code form, the information you receive can be only as good as the data you submit. It is very im-

Figure 3. Illustration of input for SALARIES AND WAGES

	ITEM DESCRIPTION	TOTAL DOLLAR VALUE	GRAIN DEPARTMENT	FERTILIZER DEPARTMENT	SEED DEPARTMENT
(11301)	SALARIES AND WAGES	(13) 12,000	(14) 6,000	(15) 3,000	(16) 500
(11302)	Office Salaries	(13) X	(14) Y	(15) Y	(16) Y
(11303)	Management Salaries	(13) X	(14) Y	(15) Y	(16) Y
(11304)	Direct Labor	(13) X	(14) Y	(15) Y	(16) Y
(11305)	Indirect Labor	(13)	(14)	(15)	(16)
(11306)	Other Labor	(13)	(14)	(15)	(16)

	ITEM DESCRIPTION	FEED DEPARTMENT	FARM SUPPLIES DEPARTMENT	OTHER DEPARTMENTS
(11301)	SALARIES AND WAGES	(17) 1,000	(18) 1,000	(19) 500
(11302)	Office Salaries	(17) Y	(18) Y	(19) Y
(11303)	Management Salaries	(17) Y	(18) Y	(19) Y
(11304)	Direct Labor	(17) Y	(18) Y	(19) Y
(11305)	Indirect Labor	(17)	(18)	(19)
(11306)	Other Labor	(17)	(18)	(19)

portant to submit complete and accurate data. Your firm's information is also in the industry average, so the average, at best, can be only as good as your contribution.

Figure 4. Illustration of input for Balance Sheet Accounts.

	ITEM DESCRIPTION	DOLLAR VALUE
(29900)	Cash on Hand	(08) _____
(29901)	Cash in Banks	(08) _____
(30906)	Marketable Securities	(08) _____
(31907)	Accounts Receivable - Customer	(08) _____
(31908)	Accounts Receivable - Other	(08) _____

APPENDIX H

(User's Manual, Output Interpretation)

A FINANCIAL DATA SUMMARY AND ANALYSIS SYSTEM FOR THE FARM SUPPLY FIRM

by

Maurice D. Kniep and P. W. Lytle

USER MANUAL -- OUTPUT INTERPRETATION

DESCRIPTION OF FINANCIAL STATEMENTS AND RATIOS

INTRODUCTION

This manual takes you through the output that you receive from the financial data summary and analysis system. Each statement of your printout is discussed as to content and computation.

Your firm's data is processed according to the detail you submit on the input form. Submission of data by departmental totals, category totals, and operating expenses for total operation will result in processing under Option I. Submission of data by commodity, individual item, and operating expenses by department will result in processing under Option III. Your data is grouped with data from other participating firms to compute a composite average, which is the second printout you receive.

Each set of output will have its own cover sheet for identification. About two-thirds of the way down the cover sheet you will find one of the following things: 1) FIRM followed by your firm's six digit identification code and the date, or 2) COMPOSITE AVERAGE OF (No.) FIRMS and the date. This tells you the type of output, individual or composite group average, you are looking at.

EARNINGS STATEMENT

An earnings statement (also known as a profit and loss statement, an income statement, or a statement of operations) is a summary of all your firm's economic activity over an accounting period, arranged so that operating expenses can be subtracted from gross income to get a net profit for the period. The earnings statements generated are of two types, departmental and total operations.

Departmental Earnings Statement (Option I) The format for each of the six departmental earnings statements is the same. These statements are found on pages (1 of 8) to (6 of 8) of your output. The SALES category represents the revenue derived from merchandise sold by the department. COST OF GOODS SOLD is derived by adding the value of the BEGINNING INVENTORY to the value of the PURCHASES made by the firm during the period and then subtracting the value of the ENDING INVENTORY. COST OF GOODS SOLD is subtracted from the SALES to arrive at the value of GROSS PROFIT ON SALES.

Option II gives composite group average departmental earnings statements using the same statement format as Option I.

(Option III) The format for each of the six departmental earnings statements is the same. These statements are found on pages (1 of 14) to (12 of 14) of your output. Arriving at GROSS PROFIT ON SALES uses the same procedure as described above for Option I. The next section of each earnings statement deducts TOTAL OPERATING EXPENSES for each department from GROSS PROFIT ON SALES to arrive at NET PROFIT ON SALES.

Option IV gives composite group average departmental earnings statements using the same statement format as Option III.

Total Operations Earnings Statement The format for this statement is the same under all four options. The total operations earnings statement is found on pages (7 of 8) and (8 of 8) for Option I and pages (13 of 14) and (14 of 14) for Option III.

The SALES OF MERCHANDISE category represents the total revenue derived from merchandise sold by your firm. COST OF GOODS SOLD is derived by adding the value of BEGINNING INVENTORY to the value of all PURCHASES made by the firm during the period and then subtracting the value of ENDING INVENTORY. COST OF GOODS SOLD is subtracted from the SALES OF MERCHANDISE to arrive at the value of GROSS PROFIT ON SALES. To this figure, the OPERATING AND SERVICE INCOME is added to arrive at GROSS PROFIT FOR TOTAL OPERATION. The percent of sales calculation is based on SALES plus OPERATING AND SERVICE INCOME.

The next section of the total operations earnings statement concerns deducting operating expenses from gross profit. TOTAL OPERATING EXPENSES are subtracted from GROSS PROFIT FOR TOTAL OPERATION to arrive at OPERATING PROFIT. OTHER INCOME is added to this figure and OTHER EXPENSES are subtracted out to give NET PROFIT for the total operation. The value of NET PROFIT is then expressed as a percent of gross income.

BALANCE SHEET

The balance sheet (also referred to as the statement of financial condition) is an instantaneous picture of the financial condition of your firm at a specific moment in time. It systematically lists all of the assets and liabilities of your firm and then derives equity. Its purpose is to reveal your liquidity and solvency at that particular moment.

Liquidity is a measure of the degree to which current assets of your firm can be converted into cash to meet current obligations. Solvency is a measure of the ability of your firm to meet current and long term credit obligations. Because asset and liability valuations change continuously

the values measuring liquidity and solvency will be affected by the date on which the balance sheet is made.

Your balance sheet can be found on page (1 of 1) of your output, which immediately follows the total operations earnings statement. The format of the balance sheet is the same for all four options. The percent of total column may not add to 100 due to rounding.

The balance sheet is arranged into two parts, each of which, by definition, is always equal to the other. The first is a listing of all the assets of your firm, classified into two groups according to the liquidity of the assets. Assets that will normally be converted into cash or will be sold or consumed during the next operating cycle are termed CURRENT ASSETS. All other assets are classified as LONG TERM ASSETS. LONG TERM ASSETS include investments, property, plant and equipment, etc. which are used to produce products and services and have an expected useful life to your firm of greater than one year.

The second part of the balance sheet specifies the claims against the assets. Liabilities that come due within the next year and that are expected to be paid with current assets or by creation of other current liabilities are classified as CURRENT LIABILITIES. You should include that portion of longer-term debts which will become due during the next accounting period as part of CURRENT LIABILITIES. Amounts owed that do not become due within one year are classified as LONG-TERM LIABILITIES. The final category on the liability side is the owner's EQUITY, sometimes referred to as net worth. This figure is the difference between TOTAL ASSETS and TOTAL LIABILITIES and represents the ownership claim against the firm.

RATIO ANALYSIS

Ratio analysis is a powerful tool you can use to measure the financial position of your firm. Business ratios provide symptoms that identify areas in your firm needing improvement. Once the symptoms are determined it is management's role to find and solve the problems causing the symptoms.

A ratio is a fixed relationship between two similar things. Ratios, stated in accounting terminology, can compare items in a balance sheet, one to another, or ratios can describe the relationship of earnings statement entries to each other. Ratios can also compare one value in the balance sheet to an entry in an earnings statement.

The ratios reported for your firm are divided into four major categories: 1) LIQUIDITY RATIOS, 2) SOLVENCY RATIOS, 3) PROFITABILITY RATIOS, and 4) MISCELLANEOUS RATIOS. The ratio analysis can be found on page (1 of 1) of your output, directly after the balance sheet. The ratio analysis printout format is the same for all four options.

Liquidity ratios are commonly used indexes of financial strength for the firm and are valuable measures of the ability of your firm to meet current obligations. The CURRENT RATIO is the relationship of current assets to current liabilities. It is computed in the following manner:

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

The LIQUID RATIO (sometimes referred to as the acid-test ratio or the quick ratio) compares only the most liquid assets--that is, current

assets minus the value of inventories and prepaid expenses--to current liabilities. It is computed in the following manner:

$$\text{Liquid Ratio} = \frac{\text{Current Assets - Inventories - Prepaid Expenses}}{\text{Current Liabilities}}$$

Solvency ratios supply information about the abilities of your firm to meet long term obligations. The LIABILITIES/ASSET ratio measures the proportion of your firm's investment that is supported by creditors and borrowed capital. It is computed in the following manner:

$$\text{Liabilities Per Asset Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

The LIABILITIES/EQUITY ratio expresses the direct relationship of borrowed capital to owned capital and is an indication of the security that creditors have in their loans. It is computed in the following manner:

$$\text{Liabilities Per Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Equity}}$$

The FIXED ASSETS/EQUITY ratio relates the proportion of equity that is invested in long term assets. It is computed in the following manner:

$$\text{Fixed Assets Per Equity Ratio} = \frac{\text{Long Term Assets}}{\text{Equity}}$$

Profitability ratios are of two types: those showing profitability in relation to sales and those showing profitability in relation to investment. The percentages derived for GROSS RETURN ON SALES represents the gross profit margin for the total merchandizing operation and for each department within the firm. It is computed in the following manner:

$$\text{Gross Return on Sales} = \frac{\text{Gross Profit on Sales}}{\text{Sales}} \times 100$$

The NET RETURN ON GROSS INCOME represents the profit margin above cost of goods sold and operating expenses for the total operation. It is computed in the following manner:

$$\text{Net Return on Gross Income} = \frac{\text{Net Profit}}{\text{Sales of Merchandise + Operating \& Service Income}} \times 100$$

NET RETURN ON ASSETS ratio represents the productivity of the total assets of your firm. It is computed in the following manner:

$$\text{Net Return on Assets} = \frac{\text{Net Profit}}{\text{Total Assets}} \times 100$$

And, the last ratio in this group NET RETURN ON EQUITY indicates the return to the ownership investment in your firm. It is computed in the following manner:

$$\text{Net Return on Equity} = \frac{\text{Net Profit}}{\text{Equity}} \times 100$$

The last group of ratios are the miscellaneous ratios. AVERAGE INVENTORY TURNOVER for the total operation and individual departments denotes the frequency that inventory investment is "turned" during the period studied. It is computed in the following manner:

$$\text{Average Inventory Turnover} = \frac{\text{Cost of Goods Sold}}{(\text{Beginning Inventory} + \text{Ending Inventory}) \div (2)}$$

The AVERAGE COLLECTION PERIOD (DAYS) represents the ratio of credit sales to total sales and service income multiplied by the number of days in the comparison period. It is computed in the following manner:

$$\text{Average Collection Period (Days)} = \frac{\text{Receivables}}{\text{Sales + Service Income}} \times \text{No. of Days}$$

The last ratio OPERATING EXPENSES/GROSS PROFIT denotes operational efficiency of your firm. It is computed in the following manner:

$$\text{Operating Expenses/Gross Profit} = \frac{\text{Operating Expenses}}{\text{Gross Profit For Total Operation}} \times 100$$

DEPARTMENTAL ANALYSIS

The departmental analysis can be found on page (1 of 1) of your output directly following the ratio analysis. The printout format is slightly different for Option I and Option III.

(Option I) This report relates each department's contribution to the following categories: SALES, BEGINNING INVENTORY, PURCHASES, ENDING INVENTORY, COST OF GOODS SOLD, and GROSS PROFIT.

Option II gives a composite group average using the same statement format as Option I.

(Option III) All the information contained in Option I is in Option III plus two more columns of information, OPERATING EXPENSES and NET PROFIT ON SALES.

Option IV gives a composite group average using the same statement format as Option III.

DETAIL BY ITEM

This section of the output is generated only under Option III. It can be found on pages (1 of 6) to (6 of 6), immediately after the departmental analysis. Page (1 of 6) relates the contribution of each commodity or department to the following categories: SALES, BEGINNING INVENTORY, PURCHASES, ENDING INVENOTRY, COST OF GOODS SOLD, GROSS PROFIT, OPERATING EXPENSES, and NET PROFIT ON SALES. Page (2 of 6) relates the contribution of each item to the following major categories: OTHER OPERATING AND SERVICE INCOME, OTHER INCOME, and OTHER EXPENSES. Pages (3 of 6) and (4 of 6) relate the contribution of each operating expense to the TOTAL OPERATING EXPENSES. Page (5 of 6) relates the contribution of each of the assets to the TOTAL ASSETS. Page (6 of 6) relates the contribution of each of the liability and equity categories to TOTAL LIABILITIES AND EQUITY.

INTERPRETATION OF FINANCIAL STATEMENTS AND RATIOS

The completion of financial statements is based, in part, on managerial inputs. Accounting is not and will never be an exact science. Therefore, interpretation of your output requires analysis and comparison.

Logically, the first item to examine in analyzing your earnings statement is the dollar sales volume. Dollar sales are the result of a combination of two factors: selling price per unit times the quantity of goods sold. The primary objective of the earnings statement is the determination of operating efficiency. The size of dollar sales or gross operating income means little if it is not translated into net profits. The share of sales that is absorbed by operating costs and expenses is

one of the principle concerns to you as a manager. By comparison of earnings statements for successive periods it is possible for you to observe the progress of your firm. The profitability ratios and the operating expenses to gross profit ratio will be helpful in analyzing your earnings statement. Net return on gross income measures the return on the total investment in assets. Net return on equity measures the return on the ownership investment and is thus usually an important measure of how well your firm is achieving its objectives.

The effects of the operations of your firm are reflected in the balance sheet by increases and decreases in the various assets and liabilities and in your equity. These changes can be observed by comparing balance sheets of successive periods. The liquidity ratios and solvency ratios reflect the financial condition of your firm. Average inventory turnover is indicative of the number of times your average inventories are converted into cash or receivables during the year. Hence, it reflects on the quality of inventories throughout the year and on the purchasing and merchandising efficiency of management.

CONTINUING FINANCIAL ANALYSIS COMPARISON

To make successive comparisons of financial statements easier and consistent over time you should complete the Continuing Financial Analysis Comparison Form from information on your output. This form was developed for internal analysis of the firm. Recorded on it are figures and percentages from the earnings statement, balance sheet, ratio analysis, and departmental analysis of the present accounting period and the average of previous accounting periods. A blank form can be found in

Figure 1 of this manual. At the end of each accounting period complete each sheet and put it in a binder. The forms in the binder should appear as the example in Figure 2 of this manual.

The first six pages of the form lists the earnings statements for each of the six departments. Any deviation in the trend from previous years may indicate to you a further analysis of the individual department is required.

The seventh page lists the earnings statement for the total operation. This will give you an indication of how the total operation is doing in terms of net profit. Here again any trends could be noted that would indicate needed further analysis.

The eighth page is the balance sheet. This page could indicate increases or decreases in current and long term assets over a period of years. Likewise current and long term liabilities and equity could be monitored for increases and decreases over the time period. Here again the information could signal to you problems in your firm's financial structure.

A ninth page lists all of the ratios computed in your output. This page should be especially helpful for you in analyzing your firm's progress over time.

Finally, the tenth page lists the departmental analysis. This will indicate to you which departments are contributing the most or least to each given category.

(12)

Recording the output you receive in your Continuing Financial Analysis Comparison Form for trend analysis should help you control the financial condition of your firm.

Figure 1. CONTINUING FINANCIAL ANALYSIS COMPARISON FORM

EARNINGS STATEMENT

Grain Department

Accounting Period			___ Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	

Accounting Period			___ Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit on Sales	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expenses	.	
	.	Total Operating Expenses	.	
	.	Net Profit on Sales	.	

EARNINGS STATEMENT

Fertilizer Department

Accounting Period			Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	

Accounting Period			Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit on Sales	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expenses	.	
	.	Total Operating Expenses	.	
	.	Net Profit on Sales	.	

EARNINGS STATEMENT

Seed Department

Accounting Period			____ Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	

Accounting Period			____ Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit on Sales	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expenses	.	
	.	Total Operating Expenses	.	
	.	Net Profit on Sales	.	

EARNINGS STATEMENT

Feed Department

Accounting Period			___ Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	

Accounting Period			___ Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit on Sales	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expenses	.	
	.	Total Operating Expenses	.	
	.	Net Profit on Sales	.	

EARNINGS STATEMENT

Farm Supplies Department

Accounting Period			____ Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	

Accounting Period			____ Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit on Sales	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expenses	.	
	.	Total Operating Expenses	.	
	.	Net Profit on Sales	.	

EARNINGS STATEMENT

Other Department

Accounting Period			___ Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	

Accounting Period			___ Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit on Sales	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expenses	.	
	.	Total Operating Expenses	.	
	.	Net Profit on Sales	.	

EARNINGS STATEMENT

Total Operations

Accounting Period			Year Average	
Dollar Value	% of Sales		% of Sales	Dollar Value
	.	Sales of Merchandise	.	
		Cost of Goods Sold		
	.	Beginning Inventory	.	
	.	Purchases	.	
	.	Total Goods Available	.	
	.	Less Ending Inventory	.	
	.	Cost of Goods Sold	.	
	.	Gross Profit on Sales	.	
	.	Operating and Service Income	.	
	.	Gross Profit For Total Operation	.	

Accounting Period			Year Average	
Dollar Value	% of Gross		% of Gross	Dollar Value
	.	Gross Profit For Total Operation	.	
		Operating Expenses		
	.	Salaries and Wages	.	
	.	Payroll Taxes	.	
	.	Employee Benefits	.	
	.	Depreciation	.	
	.	Rent	.	
	.	Repairs	.	
	.	Insurance	.	
	.	Taxes	.	
	.	Utilities	.	
	.	Advertising	.	
	.	Travel and Entertainment	.	
	.	Supplies	.	
	.	Professional Services	.	
	.	Miscellaneous Expense	.	
	.	Total Operating Expenses	.	
	.	Operating Profit	.	
	.	Other Income	.	
	.	Other Expenses	.	
	.	Net Profit	.	
	.	As Percent of Gross Income	.	

BALANCE SHEET

Accounting Period			Year Average	
Dollar Value	% of Total		% of Total	Dollar Value
		Current Assets		
	.	Cash	.	
	.	Marketable Securities	.	
	.	Receivables	.	
	.	Advances Paid on Purchases	.	
	.	Accrued Storage Charges	.	
	.	Inventories	.	
	.	Prepaid Expenses	.	
	.	Other Current Assets	.	
	.	Total Current Assets	.	
		Long Term Assets		
	.	Investments and Other Assets	.	
	.	Property, Plant and Equipment	.	
	.	Intangibles	.	
	.	Other Long Term Assets	.	
	.	Total Long Term Assets	.	
	.	Total Assets	.	
		Current Liabilities		
	.	Notes Payable	.	
	.	Accounts Payable	.	
	.	Advances Received For Sales	.	
	.	Accrued Expenses	.	
	.	Income Taxes Payable	.	
	.	Other Current Liabilities	.	
	.	Total Current Liabilities	.	
		Long Term Liabilities		
	.	Long Term Debt	.	
	.	Deferred Income Taxes	.	
	.	Deferred Investment Credit	.	
	.	Total Long Term Liabilities	.	
	.	Equity	.	
	.	Total Liabilities and Equity	.	

RATIO ANALYSIS

Accounting Period ____		____ Year Average
	Liquidity Ratios	
.	Current Ratio	.
.	Liquid Ratio	.
	Solvency Ratios	
.	Liabilities/Assets	.
.	Liabilities/Equity	.
.	Fixed Assets/Equity	.
	Profitability Ratios	
. %	Gross Return on Sales	. %
. %	Grain	. %
. %	Fertiliser	. %
. %	Seed	. %
. %	Feed	. %
. %	Farm Supplies	. %
. %	Other Departments	. %
. %	Net Return on Gross Income	. %
. %	Net Return on Assets	. %
. %	Net Return on Equity	. %
	Miscellaneous Ratios	
.	Average Inventory Turnover	.
.	Grain	.
.	Fertiliser	.
.	Seed	.
.	Feed	.
.	Farm Supplies	.
.	Other Departments	.
.	Average Collection Period (Days)	.
. %	Operating Expenses/Gross Profit	. %

DEPARTMENTAL ANALYSIS

Accounting Period		____ Year Average
	Departmental Contribution	
	Sales	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Beginning Inventory	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Purchases	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Ending Inventory	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Cost of Goods Sold	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Gross Profit	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Expenses	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %
	Net Profit	
. %	Grain Department	. %
. %	Fertiliser Department	. %
. %	Seed Department	. %
. %	Feed Department	. %
. %	Farm Supplies Department	. %
. %	Other Departments	. %

Figure 2. Illustration of how the Continuing Financial Analysis Comparison Forms should appear in the binder.

EARNINGS STATEMENT

Grain Department

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales	Dollar Value	% of Sales		% of Sales	Dollar Value
	.		.		.		.		.	Sales	.	
										Cost of Goods Sold		
	.		.		.		.		.	Beginning Inventory	.	
	.		.		.		.		.	Purchases	.	
	.		.		.		.		.	Total Goods Available	.	
	.		.		.		.		.	Less Ending Inventory	.	
	.		.		.		.		.	Cost of Goods Sold	.	
	.		.		.		.		.	Gross Profit on Sales	.	

Accounting Period 1969		Accounting Period 1970		Accounting Period 1971		Accounting Period 1972		Accounting Period 1973			5 Year Average	
Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross	Dollar Value	% of Gross		% of Gross	Dollar Value
	.		.		.		.		.	Gross Profit on Sales	.	
										Operating Expenses		
	.		.		.		.		.	Salaries and Wages	.	
	.		.		.		.		.	Payroll Taxes	.	
	.		.		.		.		.	Employee Benefits	.	
	.		.		.		.		.	Depreciation	.	
	.		.		.		.		.	Rent	.	
	.		.		.		.		.	Repairs	.	
	.		.		.		.		.	Insurance	.	
	.		.		.		.		.	Taxes	.	
	.		.		.		.		.	Utilities	.	
	.		.		.		.		.	Advertising	.	
	.		.		.		.		.	Travel and Entertainment	.	
	.		.		.		.		.	Supplies	.	
	.		.		.		.		.	Professional Services	.	
	.		.		.		.		.	Miscellaneous Expenses	.	
	.		.		.		.		.	Total Operating Expenses	.	
	.		.		.		.		.	Net Profit on Sales	.	